

**JOHN COOK
MAYOR**

**JOYCE WILSON
CITY MANAGER**

**CARMEN ARRIETA-CANDELARIA
CHIEF FINANCIAL OFFICER**



CITY COUNCIL
ANN MORGAN LILLY, DISTRICT 1
SUSANNAH M. BYRD, DISTRICT 2
VACANT, DISTRICT 3
MELINA CASTRO, DISTRICT 4
RACHEL QUINTANA, DISTRICT 5
EDDIE HOLGUIN JR., DISTRICT 6
STEVE ORTEGA, DISTRICT 7
BETO O'ROURKE, DISTRICT 8

FINANCIAL SERVICES

MEMORANDUM

TO: Joyce Wilson, City Manager

THROUGH: William Studer, Deputy City Manager

FROM: Carmen Arrieta-Candelaria, Chief Financial Officer

DATE: January 28, 2008

RE: Unaudited Financial Statements for the Four Months Ended December 31, 2007

Attached are the unaudited financial statements for the four months ended December 31, 2007. Additional governmental fund schedules are included that report expenditures at the object level (see pages 29-30) and General Fund expenditures at the object level by departmental (see pages 31-54).

Tax revenues (Property, Sales and Franchise) totaling \$67,777,338 are 83.6% of General Fund revenues. Fee based revenues totaling \$12,669,389 are 15.6% of revenues while investment interest, rents and other totaling \$614,232 are .8% of revenues. General Fund revenues total \$81,060,959.

Total General Fund expenditures were \$94,784,953 or 32.8% of budget. Including transfers from other funds of \$7,482,448 and transfers to other funds of \$2,016,106, fund balance decreased \$8,257,652 to \$33,094,315. Further detail is reflected on page 9 (Schedule of Revenues, Expenditures, and Changes in Fund Balance) and page 10 (Schedule of Expenditures-Budget to Actual).

Propriety fund activity for the following funds can be found on pages 3 - 6:

- El Paso International Airport
- International Bridges
- Department of Solid Waste Management
- Mass Transit

As in the prior fiscal year, the Health District is recorded as a special revenue fund and its activity can be reviewed on pages 13 - 17. Effective January 1, 2008 operating activities of the Health District will be reported in the General Fund pursuant to the approved reorganization of the Health District to City department.

If you have any questions, please do not hesitate to contact me.

CITY OF EL PASO, TEXAS

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2007

	General	Community Development Block Grants	Debt Service	Capital Projects	Non Major Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 19,050,025	2,876,365	20,436,203	213,151	10,635,228	53,210,972
Receivables - Net of Allowances						
Taxes	16,690,766	-	2,341,397	-	-	19,032,163
Interest	-	404,315	-	-	-	404,315
Trade	366,944	-	(13,103)	-	292,580	646,421
Notes	-	33,939,669	-	-	-	33,939,669
Other	25,129,987	-	-	3,999,171	-	29,129,158
Due from Other Government Agencies	-	989,878	-	53,000	6,944,783	7,987,661
Prepaid Items	(75)	-	-	-	-	(75)
Due from Other Funds	-	-	-	-	7,507,479	7,507,479
Due from Component Unit	618,413	-	-	-	-	618,413
Inventory	2,749,504	-	-	-	46,662	2,796,166
Total Assets	<u>\$ 64,605,564</u>	<u>38,210,227</u>	<u>22,764,497</u>	<u>4,265,322</u>	<u>25,426,732</u>	<u>155,272,342</u>
LIABILITIES						
Accounts Payable	\$ 862,109	283,131	1	-	274,808	1,420,049
Accrued Payroll	5,136,571	54,574	-	1,112	704,928	5,897,185
Due to Other Funds	159,499	-	-	508,091	7,347,980	8,015,570
Taxes Payable	2,384,964	-	8,281	-	124	2,393,369
Unearned Revenue	17,404,286	37,872,522	-	-	12,598	55,289,406
Deferred Ad Valorem Taxes	5,563,820	-	2,053,967	-	-	7,617,787
Due to Other Government Agencies	-	-	-	-	73,615	73,615
Construction Contracts and Retainage Payable	-	-	-	1,179,314	-	1,179,314
Total Liabilities	<u>31,511,249</u>	<u>38,210,227</u>	<u>2,062,249</u>	<u>1,688,517</u>	<u>8,414,053</u>	<u>81,886,295</u>
FUND BALANCES						
Reserved for:						
Debt Service	-	-	20,077,818	-	-	20,077,818
Cash Reserve	16,000,000	-	-	-	-	16,000,000
Inventory	2,749,504	-	-	-	46,662	2,796,166
Unreserved:						
Designated for Subsequent Years	-	-	624,430	-	-	624,430
Designated for Contingencies	1,000,000	-	-	-	-	1,000,000
Undesignated-Special Revenue Funds	-	-	-	-	16,966,017	16,966,017
Undesignated	13,344,811	-	-	2,576,805	-	15,921,616
Total Fund Balances	<u>33,094,315</u>	<u>-</u>	<u>20,702,248</u>	<u>2,576,805</u>	<u>17,012,679</u>	<u>73,386,047</u>
Total Liabilities and Fund Balances	<u>\$ 64,605,564</u>	<u>38,210,227</u>	<u>22,764,497</u>	<u>4,265,322</u>	<u>25,426,732</u>	<u>155,272,342</u>

CITY OF EL PASO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the four months ended December 31, 2007

	General	Community Development Block Grants	Debt Service	Capital Projects	Non Major Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	\$ 34,806,740	-	16,550,513	-	-	51,357,253
Penalties and Interest-Delinquent taxes	281,041	-	101,465	-	-	382,506
Sales Taxes	21,538,982	-	-	720,203	1,296,325	23,555,510
Franchise Fees	11,150,575	-	-	-	158,766	11,309,341
Charges for Services	4,946,112	(88,268)	372,389	4,243,229	1,926,891	11,400,353
Fines and Forfeits	4,275,263	-	-	-	377,958	4,653,221
Licenses and Permits	3,448,014	-	-	-	612,245	4,060,259
Intergovernmental Revenues	-	3,316,155	-	-	7,039,857	10,356,012
County Participation	29,534	-	-	-	-	29,534
Interest	204,428	139,792	97,285	205,664	20,304	667,473
Rents and Other	380,270	-	-	-	801,726	1,181,996
Net Decrease in the Fair Value of Investments	-	-	-	-	-	-
Total revenues	<u>81,060,959</u>	<u>3,367,679</u>	<u>17,121,652</u>	<u>5,169,096</u>	<u>12,234,072</u>	<u>118,953,458</u>
EXPENDITURES						
Current:						
General Government	9,525,833	71,599	-	30,827	180,242	9,808,501
Public Safety	62,245,667	-	-	-	2,577,327	64,822,994
Public Works	7,909,244	-	-	2,157	3,330	7,914,731
Facilities Maintenance	3,940,648	-	-	-	-	3,940,648
Public Health	-	-	-	-	7,577,926	7,577,926
Parks Department	4,583,167	12,954	-	-	911,136	5,507,257
Library	2,645,808	-	-	-	109,573	2,755,381
Non Departmental	1,297,622	-	-	-	-	1,297,622
Culture and Recreation	1,923,399	-	-	34,316	2,089,460	4,047,175
Economic Development	564,010	-	-	-	382,311	946,321
Solid Waste	-	-	-	-	11,661	11,661
Mass Transportation	-	-	-	-	-	-
Community and Human Development	145,327	1,808,512	-	-	500,181	2,454,020
Debt Service:						
Principal	-	-	632,905	-	-	632,905
Interest Expense	-	-	255,124	-	-	255,124
Interest Expense - Commercial Paper	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Fiscal Fees	-	-	1,968	(2,979)	-	(1,011)
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Arbitrage Rebate	-	-	-	-	-	-
Capital Outlay	4,228	1,474,614	-	22,631,521	1,358,183	25,468,546
Total expenditures	<u>94,784,953</u>	<u>3,367,679</u>	<u>889,997</u>	<u>22,695,842</u>	<u>15,701,330</u>	<u>137,439,801</u>
Excess (Deficiency) of revenues over expenditures	\$ (13,723,994)		16,231,655	(17,526,746)	(3,467,258)	(18,486,343)
OTHER FINANCING SOURCES (USES)						
Transfers from other funds	7,482,448	-	476	264,493	1,751,613	9,499,030
Transfers Out	(2,016,106)	-	-	(6,026)	-	(2,022,132)
Other Sources (Uses)	-	-	-	158,005	-	158,005
Total other financing sources (uses)	<u>5,466,342</u>	<u>-</u>	<u>476</u>	<u>416,472</u>	<u>1,751,613</u>	<u>7,634,903</u>
Net change in fund balances	(8,257,652)	-	16,232,131	(17,110,274)	(1,715,645)	(10,851,440)
Fund balances - beginning of year	41,351,967	-	4,470,117	19,687,079	18,728,324	84,237,487
Fund balances - end of year	<u>\$ 33,094,315</u>	<u>-</u>	<u>20,702,248</u>	<u>2,576,805</u>	<u>17,012,679</u>	<u>73,386,047</u>

CITY OF EL PASO, TEXAS
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
December 31, 2007

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	Nonmajor Enterprise Funds	Totals	
ASSETS						
Current assets:						
Cash and Cash Equivalents	\$ 37,624,519	14,481,838	(8,747,745)	5,642,441	49,001,053	10,954,426
Investments	-	-	5,616,554	633,584	6,250,138	-
Receivables - Net of Allowances:						
Taxes	-	-	5,156,691	-	5,156,691	-
Interest	-	-	-	-	-	-
Trade	356,704	719,257	75,070	-	1,151,031	25,776
Notes	-	-	-	-	-	-
Due From Component Unit	-	2,987,675	-	-	2,987,675	-
Due From Other Government Agencies	-	-	10,899,817	-	10,899,817	-
Prepaid Items	872,900	117,108	255,803	-	1,245,811	-
Due From Other Funds	-	354,560	-	150,000	504,560	729,583
Inventory	1,090,969	69,088	1,729,850	-	2,889,907	664,499
Fuel Inventory	10,179	-	85,506	-	95,685	87,479
Total current assets	<u>39,955,271</u>	<u>18,729,526</u>	<u>15,071,546</u>	<u>6,426,025</u>	<u>80,182,368</u>	<u>12,461,763</u>
Capital Assets:						
Land	1,382,217	-	8,819,349	850,007	11,051,573	-
Buildings, Improvements & Equipment, Net	153,887,316	24,107,912	55,704,036	4,589,257	238,288,521	195,219
Construction in Progress	35,440,536	3,142,160	18,307,972	762,356	57,653,024	-
Total non-current assets	<u>190,710,069</u>	<u>27,250,072</u>	<u>82,831,357</u>	<u>6,201,620</u>	<u>306,993,118</u>	<u>195,219</u>
TOTAL ASSETS	<u><u>\$ 230,665,340</u></u>	<u><u>45,979,598</u></u>	<u><u>97,902,903</u></u>	<u><u>12,627,645</u></u>	<u><u>387,175,486</u></u>	<u><u>12,656,982</u></u>
LIABILITIES						
Current liabilities:						
Accounts Payable	\$ 317,297	528,631	490,782	33,654	1,370,364	289,099
Accrued Payroll	338,615	248,157	666,549	43,298	1,296,619	90,492
Current Portion - Bonds, Notes and Capital						
Lease Obligations Payable	1,000,000	2,407,865	-	1,089,531	4,497,396	-
Due to Other Funds	-	-	-	-	-	726,052
Hydrocarbon Clean Up - Current	-	-	-	-	-	-
Taxes Payable	44,557	231,697	6	-	276,260	-
Interest Payable on Bonds and Notes	17,590	67,135	158,812	247,281	490,818	-
Unearned Revenue	1,062,278	-	19,186	-	1,081,464	-
Construction Contracts and Retainage Payable	-	-	-	-	-	-
Compensated Absences - Current	1,401,353	591,598	1,046,358	92,928	3,132,237	129,776
Landfill Closure Costs - Current	-	1,300,000	-	-	1,300,000	-
Claims and Judgments - Current	-	-	503,416	-	503,416	16,225,478
Total current liabilities	<u>4,181,690</u>	<u>5,375,083</u>	<u>2,885,109</u>	<u>1,506,692</u>	<u>13,948,574</u>	<u>17,460,897</u>
Long-term liabilities:						
Certificates of Obligation Bonds	-	11,249,045	-	-	11,249,045	-
Revenue Bonds	8,174,724	18,189,959	-	330,000	26,694,683	-
Capital Lease Obligation	-	-	13,412,442	-	13,412,442	-
Notes Payable	-	-	-	6,645,880	6,645,880	-
Hydrocarbon Clean Up	-	-	739,019	-	739,019	-
Compensated Absences	395,253	166,861	295,127	26,211	883,452	36,603
Landfill Closure Costs	-	20,409,767	-	-	20,409,767	-
Delta Transfer Station Closure Costs	-	105,892	-	-	105,892	-
Claims and Judgments	-	-	-	-	-	-
Total non-current liabilities	<u>8,569,977</u>	<u>50,121,524</u>	<u>14,446,588</u>	<u>7,002,091</u>	<u>80,140,180</u>	<u>36,603</u>
TOTAL LIABILITIES	<u><u>12,751,667</u></u>	<u><u>55,496,607</u></u>	<u><u>17,331,697</u></u>	<u><u>8,508,783</u></u>	<u><u>94,088,754</u></u>	<u><u>17,497,500</u></u>
NET ASSETS						
Invested in capital assets, net of related debt	181,535,345	4,386,710	75,545,534	3,624,517	265,092,106	198,750
Restricted for:						
Debt Service	8,466,093	-	-	419,345	8,885,438	-
Airport Operations	13,649,379	-	-	-	13,649,379	-
Passenger Facilities	3,187,893	-	-	-	3,187,893	-
Unrestricted:						
Unrestricted	<u>11,074,963</u>	<u>(13,903,719)</u>	<u>5,025,672</u>	<u>75,000</u>	<u>2,271,916</u>	<u>(5,039,268)</u>
Unrestricted net assets	<u><u>11,074,963</u></u>	<u><u>(13,903,719)</u></u>	<u><u>5,025,672</u></u>	<u><u>75,000</u></u>	<u><u>2,271,916</u></u>	<u><u>(5,039,268)</u></u>
Total net assets (deficit)	<u>217,913,673</u>	<u>(9,517,009)</u>	<u>80,571,206</u>	<u>4,118,862</u>	<u>293,086,732</u>	<u>(4,840,518)</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 230,665,340</u></u>	<u><u>45,979,598</u></u>	<u><u>97,902,903</u></u>	<u><u>12,627,645</u></u>	<u><u>387,175,486</u></u>	<u><u>12,656,982</u></u>

CITY OF EL PASO, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS(DEFICIT)
PROPRIETARY FUNDS
For the four months ended December 31, 2007

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	Nonmajor Enterprise Funds	Total	
OPERATING REVENUES:						
Charges of Rentals and Fee	\$ 10,919,405	13,537,760	-	-	24,457,165	-
Charges of Tolls	-	-	-	5,590,776	5,590,776	-
Charges of Fares and Fee:	61,610	-	2,615,825	-	2,677,435	-
Sales to Department:	-	-	-	-	-	5,573,185
Premium Contributions:	-	-	-	-	-	19,174,386
General Revenues:	3,947	83,070	(1,145)	-	85,872	380,869
Total Operating Revenues	10,984,962	13,620,830	2,614,680	5,590,776	32,811,248	25,128,440
OPERATING EXPENSES:						
Personnel Service:	5,295,304	3,696,445	10,371,565	624,152	19,987,466	1,347,854
Contractual Services:	3,700	-	6,415	-	10,115	-
Professional Service:	162,241	26,897	240,896	-	430,034	39,914
Outside Contracts	1,159,990	291,119	675,415	124,806	2,251,330	984,911
Fuel and Lubricants:	96,433	897,723	1,516,807	-	2,510,963	2,392,360
Materials and Supplies:	137,275	1,488,060	883,923	12,206	2,521,464	1,553,411
Communications:	58,776	34,778	38,175	5,556	137,285	5,659
Utilities:	518,368	8,920	145,874	9,778	682,940	1,045
Operating Leases:	23,892	1,630	57,213	24,894	107,629	20,365
Travel and Entertainment:	27,933	3,413	9,092	1,278	41,716	2,069
Benefits Provider:	32	-	6,282	-	6,314	10,615,808
Maintenance and Repair:	187,133	29,890	63,430	8,575	289,028	549,818
Landfill and Transfer Station Utilization:	-	400,000	-	-	400,000	-
Other Operating Expense:	89,408	471,420	254,542	2,612	817,982	7,475
Depreciation	4,096,182	1,985,750	2,351,474	266,093	8,699,499	20,486
Total Operating Expenses:	11,856,667	9,336,045	16,621,103	1,079,950	38,893,765	17,541,175
Operating Income (Loss):	(871,705)	4,284,785	(14,006,423)	4,510,826	(6,082,517)	7,587,265
NON-OPERATING REVENUES (EXPENSES):						
Interest Revenue:	616,234	296,919	-	111,832	1,024,985	-
Interest Expense:	-	-	(278,584)	(60,495)	(339,079)	-
Gain(Loss) on Sale of Equipment and Land:	-	4,274	56,663	-	60,937	-
Passenger Facility Charge:	894,155	-	-	-	894,155	-
Sales Tax	-	-	10,516,265	-	10,516,265	-
FTA Subsidy	-	-	7,808,231	-	7,808,231	-
Total Non-Operating Revenues (Expenses)	1,510,389	301,193	18,102,575	51,337	19,965,494	-
Income (Loss) Before Capital Contribution and Transfers	638,684	4,585,978	4,096,152	4,562,163	13,882,977	7,587,265
Capital Contributions	72,524	-	5,734,736	-	5,807,260	-
Transfers Out	(466,667)	(1,629,993)	(1,166,668)	(4,219,120)	(7,482,448)	-
Change in net asset:	244,541	2,955,985	8,664,220	343,043	12,207,789	7,587,265
Total Net Assets(Deficit)-beginning:	217,669,132	(12,472,994)	71,906,986	3,775,819	280,878,943	(12,427,783)
Total Net Assets(Deficit)-ending:	\$ 217,913,673	(9,517,009)	80,571,206	4,118,862	293,086,732	(4,840,518)

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the four months ended December 31, 2007

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	Nonmajor Enterprise Funds	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Customers	\$ 13,096,526	13,600,496	3,275,053	5,707,861	35,679,936	25,106,049
Payments to Suppliers	(4,975,814)	(3,345,611)	(5,990,788)	(401,615)	(14,713,828)	(16,276,992)
Payments to Employees	(5,458,831)	(3,783,189)	(10,610,831)	(633,091)	(20,485,942)	(1,389,043)
Net cash provided (used) by operating activities	2,661,881	6,471,696	(13,326,566)	4,673,155	480,166	7,440,014
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers to Other Funds	(466,667)	(1,629,993)	(1,166,668)	(4,219,120)	(7,482,448)	-
Proceeds from Other Funds	-	-	(10,833,097)	-	(10,833,097)	(65,416)
Proceeds to Other Funds	-	-	-	-	-	61,885
Sales Tax	-	-	10,516,265	-	10,516,265	-
Passenger Facility Charge	894,155	-	-	-	894,155	-
Net cash provided (used) by noncapital financing activities	427,488	(1,629,993)	6,324,731	(4,219,120)	903,106	(3,531)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from Capital Debt	-	-	-	-	-	-
Capital Contributions from Federal Government	72,524	-	4,004,012	-	4,076,536	-
Purchases of Capital Assets	(12,518,500)	(3,379,919)	(11,225,925)	(239,137)	(27,363,481)	-
Payment of Closure and Transfer Station costs	-	(1)	-	-	(1)	-
Principal Paid on Capital Debt	1	(2)	(954,801)	(369,999)	(1,324,801)	-
Interest Paid on Capital Debt	-	-	(278,584)	(60,495)	(339,079)	-
Other Receipts (Payments)	-	4,274	56,663	-	60,937	-
Net cash provided (used) by capital and related financing activities	(12,445,975)	(3,375,648)	(8,398,635)	(669,631)	(24,889,889)	-
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from sales and maturities of investments	-	-	6,641,425	1,597,961	8,239,386	-
Purchases of Investments	-	-	-	-	-	1,200,000
Interest	616,234	296,919	-	111,832	1,024,985	-
Net cash provided (used) by investing activities	616,234	296,919	6,641,425	1,709,793	9,264,371	1,200,000
Net increase (decrease) in cash and cash equivalents	(8,740,372)	1,762,974	(8,759,045)	1,494,197	(14,242,246)	8,636,483
Cash and Cash Equivalents - beginning of the year	46,364,891	12,718,864	11,300	4,148,244	63,243,299	2,317,943
Cash and Cash Equivalents - end of the year	\$ 37,624,519	14,481,838	(8,747,745)	5,642,441	49,001,053	10,954,426

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the four months ended December 31, 2007

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	Environmental Services	Mass Transit	Nonmajor Enterprise Funds	Totals	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating Income (Loss)	\$ (871,705)	4,284,785	(14,006,423)	4,510,826	(6,082,517)	7,587,265
Adjustments to Reconcile Operating Income to Net Cash						
Provided (Used) by Operating Activities:						
Landfill and Transfer Station Utilization	-	400,000	-	-	400,000	-
Depreciation Expense	4,096,182	1,985,750	2,351,474	266,093	8,699,499	20,486
Change in Assets and Liabilities:						
Receivables, Net	1,811,564	(19,337)	661,541	-	2,453,768	(22,391)
Inventories	-	-	-	-	-	-
Other Assets	-	(93,548)	(195,967)	-	(289,515)	-
Accounts and other payables	(2,210,633)	790	(2,134,004)	(94,825)	(4,438,672)	(104,158)
Accrued Expenses	(163,527)	(86,744)	(3,187)	(8,939)	(262,397)	(41,188)
Net cash provided by operating activities	\$ 2,661,881	6,471,696	(13,326,566)	4,673,155	480,166	7,440,014

CITY OF EL PASO, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
December 31, 2007

	Pension Trust Funds	Private- Purpose Trusts	Agency Funds
ASSETS			
Cash and Cash Equivalents	\$ 23,056,309	9,607,336	103,388,830
Investments:			
United States Government Securities	15,119,130	-	-
Corporate Bonds	17,387,409	-	-
Corporate Stocks	310,504,168	-	-
Bank Collective Investment Funds	178,561,857	-	-
Foreign Exchange Contract	-	-	-
Fixed Income Securities	234,875,573	-	-
Domestic Equities	270,445,441	-	-
International Equities	196,009,195	-	-
Receivables - Net of Allowances			
Commission Credits Receivable	93,763	-	-
Due from Brokers For Securities Sold	29,618,218	-	-
Employer Contributions	435,523	-	-
Employee Contributions	318,177	-	-
Accrued Interest and Dividends	11	-	-
Special Assessment PID #1	-	-	551,604
Delinquent Property Taxes-Other Taxing Entities	-	-	351,654,127
Prepaid Items	868	-	-
Due from Other Funds	-	-	4,662,096
Capital Assets:			
Buildings, Improvements & Equipment, Net	1,710,985	-	-
Total assets	<u>1,278,136,627</u>	<u>9,607,336</u>	<u>460,256,657</u>
LIABILITIES			
Accounts Payable	3,030,090	11,311	102,608,821
Taxes Payable	-	33	-
Accrued Payroll	-	3,161	-
Payable to Bondholders - PID #1	-	-	551,604
Amount Available to Pay Bonds - PID #1	-	-	30,410
Due to Other Funds	-	4,662,096	-
Prepaid Property Taxes-Other Taxing Entities	-	-	25,810
Deferred Revenue - Commission Credits	12,426	-	-
Property Taxes Subject to Refund-Other Taxing Entities	-	-	5,385,885
Foreign Exchange Contract	867,504	-	-
Uncollected Property Taxes-Other Taxing Entities	-	-	351,654,127
Total liabilities	<u>3,910,020</u>	<u>4,676,601</u>	<u>460,256,657</u>
NET ASSETS			
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 1,274,226,607</u>	<u>4,930,735</u>	

CITY OF EL PASO, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the four months ended December 31, 2007

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trusts</u>
ADDITIONS (REDUCTIONS)		
Contributions:		
Employer	\$ 24,991,108	-
Employee	17,674,188	-
Other	844	-
Total contributions	<u>42,666,140</u>	<u>-</u>
Rental vehicle sales tax	-	731,276
Miscellaneous	-	107,764
Investment earnings (loss):		
Net increase in fair value of investments	112,806,750	-
Interest	939,620	926
Dividends	1,510,106	-
Securities lending income	-	-
Securities lending fees	-	-
Increase in commission credits receivable	-	-
Investment advisor fees	<u>(3,468,866)</u>	<u>-</u>
Net investment (loss)	<u>111,787,610</u>	<u>926</u>
Other Income (Loss):		
Rental Income	<u>861</u>	<u>-</u>
Total other income (loss)	<u>861</u>	<u>-</u>
 Total additions (reductions)	 <u>154,454,611</u>	 <u>839,966</u>
 DEDUCTIONS		
Benefits paid to participants	47,403,067	-
Refunds of contributions	3,179,579	-
Administrative expenses	1,618,822	-
Benefits paid for other purposes	<u>-</u>	<u>396,031</u>
Total deductions	<u>52,201,468</u>	<u>396,031</u>
Change in net assets	102,253,143	443,935
Net assets - beginning of the year	<u>1,171,973,464</u>	<u>4,486,800</u>
Net assets - end of the year	<u><u>\$ 1,274,226,607</u></u>	<u><u>4,930,735</u></u>

CITY OF EL PASO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the four months ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Resources (inflows):				
Property taxes	\$ 117,647,580	117,647,580	34,806,740	(82,840,840)
Penalties and Interest-Delinquent taxes	1,319,891	1,319,891	281,041	(1,038,850)
Sales taxes	68,297,908	68,297,908	21,538,982	(46,758,926)
Franchise fees	40,815,451	40,815,451	11,150,575	(29,664,876)
Licenses and permits	10,249,157	10,249,157	3,448,014	(6,801,143)
Fines and forfeits	12,812,012	12,812,012	4,275,263	(8,536,749)
Charges for services	13,931,831	13,931,831	4,946,112	(8,985,719)
Rents and other	1,163,844	1,163,844	380,270	(783,574)
Interest	2,423,320	2,423,320	204,428	(2,218,892)
Transfers from other funds	22,999,796	23,249,796	7,482,448	(15,767,348)
Face Amount of Pension Obligation				
Bonds Issued				-
Amounts available for appropriation from current year resources	291,660,790	291,910,790	88,543,407	(203,367,383)
Charges to appropriations (outflows):				
General government:				
Mayor and Council	1,341,808	1,341,742	395,361	946,381
City Manager	1,817,566	1,853,261	588,315	1,264,946
Municipal Clerk	595,046	601,046	116,012	485,034
Financial Services	2,795,576	2,882,572	1,000,145	1,882,427
Information Technology	9,709,938	10,768,118	2,257,087	8,511,031
City Attorney	4,755,157	4,757,386	1,592,030	3,165,356
Office of Management and Budget	1,319,424	1,294,729	413,174	881,555
Planning	2,138,057	2,138,057	651,201	1,486,856
Personnel	2,022,538	2,103,216	662,985	1,440,231
Tax Office	3,927,129	3,927,129	1,851,910	2,075,219
Public safety:				
Police Department	104,934,305	104,984,305	36,522,047	68,462,258
Fire Department	68,877,904	68,877,904	24,306,732	44,571,172
Municipal Court	4,583,917	4,513,368	1,416,888	3,096,480
Public works:				
Administration	656,810	730,470	429,629	300,841
Facilities Maintenance	14,802,742	15,464,145	3,940,648	11,523,497
Engineering	3,751,113	3,960,513	1,314,720	2,645,793
Building Services	3,701,443	3,701,443	1,038,815	2,662,628
Streets	15,155,144	15,290,144	5,127,809	10,162,335
Parks department	16,389,792	16,417,791	4,583,079	11,834,712
Library	7,952,769	8,132,964	2,645,808	5,487,156
Culture and recreation:				
Art Museum	1,177,289	1,165,289	444,223	721,066
Arts Resources	368,156	415,356	117,791	297,565
History Museum	495,428	495,428	171,321	324,107
Wilderness Park Museum	210,031	210,031	66,509	143,522
Zoo	3,340,471	3,457,255	1,123,755	2,333,500
Economic development	1,951,534	2,061,286	564,010	1,497,276
Community and human development	582,835	582,835	145,327	437,508
Nondepartmental:				
Operating contingency	1,000,000	594,400	187,600	406,800
Salary reserve	2,012,203	1,961,807	-	1,961,807
Non Departmental	3,885,138	4,060,138	1,110,022	2,950,116
Transfers to other funds	5,409,527	8,434,794	2,016,106	6,418,688
Total charges to appropriations	291,660,790	297,178,922	96,801,059	200,377,863
Increase (Decrease) in fund balance	-	(5,268,132)	(8,257,652)	(2,989,520)
Budgetary fund balance, September 1	41,351,967	41,351,967	41,351,967	-
Budgetary fund balance, August 31	\$ 41,351,967	36,083,835	33,094,315	(2,989,520)

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.

CITY OF EL PASO, TEXAS

General Fund

Schedule of Expenditures - Budget and Actual

Legal Level of Budgetary Control

For the four months ended December 31, 2007

Function/Activity	Adopted Budget	Adjusted Budget	Actuals	Variance with Final Budget	% Budget Utilized
				Positive (Negative)	
COUNCIL DISTRICT 01	127,983	127,983	39,405	88,578	30.79%
COUNCIL DISTRICT 02	127,983	127,983	34,303	93,680	26.80%
COUNCIL DISTRICT 03	127,983	127,983	41,255	86,728	32.23%
COUNCIL DISTRICT 04	127,983	127,983	35,049	92,934	27.39%
COUNCIL DISTRICT 05	127,983	127,983	39,168	88,815	30.60%
COUNCIL DISTRICT 06	127,983	127,983	41,131	86,852	32.14%
COUNCIL DISTRICT 07	127,983	127,983	37,326	90,657	29.16%
COUNCIL DISTRICT 08	127,983	127,983	35,896	92,087	28.05%
OFFICE OF THE MAYOR	317,944	317,944	91,894	226,050	28.90%
CITY MANAGER	1,134,733	1,134,733	362,407	772,326	31.94%
PUBLIC INFORMATION OFFICE	216,351	216,351	76,735	139,616	35.47%
INTERNAL AUDIT	466,482	502,177	149,173	353,004	29.71%
MUNICIPAL CLERK-CITY CLERK	595,046	601,046	116,012	485,034	19.30%
FINANCIAL ACCT & REPORTING	446,566	407,416	161,436	245,980	39.62%
TREASURY SERVICES	189,316	189,316	64,759	124,557	34.21%
FISCAL OPERATIONS	518,211	518,211	193,803	324,408	37.40%
PURCHASING ADMINISTRATION	715,089	765,485	264,624	500,861	34.57%
GRANTS ADMINISTRATION	88,921	88,921	26,304	62,617	29.58%
CAPITAL ASSETS MANAGEMENT	303,419	303,419	78,441	224,978	25.85%
FINANCIAL SVCS CFO	534,054	609,804	210,778	399,026	34.56%
INFORMATION TECHNOLOGY ADMIN	492,945	552,445	163,955	388,490	29.68%
GEOGRAPHIC INFORMATION SYSTEMS	462,293	462,293	195,641	266,652	42.32%
E-COMMERCE GROUP	96,015	99,015	36,298	62,717	36.66%
INFORMATION SERVICES	5,148,805	5,922,049	894,537	5,027,512	15.11%
PUBLIC SAFETY TECHNOLOGY	3,509,880	3,732,316	966,656	2,765,660	25.90%
ATTORNEYS AND PARALEGALS	2,751,412	2,752,412	895,847	1,856,565	32.55%
LEGAL SECRETARIAL STAFF	375,126	375,126	126,360	248,766	33.68%
LEGAL SUPPORT STAFF	93,270	94,499	26,828	67,671	28.39%
LEGAL OPERATING EXPENSE	83,800	83,800	14,442	69,358	17.23%
TRIAL OPER EXP & DAMAGES SETT	976,049	976,049	367,258	608,791	37.63%
OUTSIDE COUNSEL SERVICES	475,500	475,500	161,295	314,205	33.92%
OFFICE OF MGMT & BUDGET	1,319,424	1,294,729	413,174	881,555	31.91%
PLANNING ADMINISTRATION	309,008	309,008	113,854	195,154	36.85%
ZONING ZBA HISTORIC	514,635	514,635	147,406	367,229	28.64%
PLANNING-LONG RANGE	257,169	257,169	92,294	164,875	35.89%
PLANNING SUBDIVISIONS	383,923	383,923	123,594	260,329	32.19%
PLAN REVIEW	673,322	673,322	174,053	499,269	25.85%
HUMAN RESOURCES ADMIN	362,325	443,003	97,962	345,041	22.11%
CLASSIFICATION & COMPENSATION	-	-	(998)	998	
RECRUITMENT & EXAMINATIONS	606,122	606,122	211,147	394,975	34.84%
ORGANIZATIONAL DEVELOPMENT	556,016	556,016	199,146	356,870	35.82%
PAYROLL AND RECORDS	498,075	498,075	155,728	342,347	31.27%
TAX OFFICE COLLECTIONS	3,927,129	3,927,129	1,851,910	2,075,219	47.16%
CHIEF'S OFFICE	82,623,619	82,613,235	29,471,450	53,141,785	35.67%
INTERNAL AFFAIRS	180,592	180,592	55,986	124,606	31.00%
TRAINING	2,074,692	2,074,692	301,063	1,773,629	14.51%
STAFF SERVICES	335,603	335,603	70,606	264,997	21.04%
PLANNING AND RESEARCH	215,690	215,690	60,142	155,548	27.88%
VEHICLE OPERATIONS	3,589,267	3,589,267	1,289,697	2,299,570	35.93%
COMMUNICATIONS	5,097,408	5,097,408	1,653,841	3,443,567	32.44%
RECORDS	2,154,514	2,164,514	757,833	1,406,681	35.01%
POLICE SUPPLY	768,000	768,000	197,388	570,612	25.70%

CITY OF EL PASO, TEXAS

General Fund

Schedule of Expenditures - Budget and Actual

Legal Level of Budgetary Control

For the four months ended December 31, 2007

Function/Activity	Adopted Budget	Adjusted Budget	Actuals	Variance with Final Budget	% Budget Utilized
				Positive (Negative)	
FINANCIAL SERVICES	2,788,717	2,796,717	1,046,350	1,750,367	37.41%
SPECIAL SERVICES	343,852	343,852	106,280	237,572	30.91%
CENTRAL REGIONAL COMMAND	636,464	636,464	200,788	435,676	31.55%
MISSION VALLEY REGIONAL COMMAND	326,442	326,442	93,677	232,765	28.70%
NORTHEAST REGIONAL COMMAND	293,644	293,644	100,198	193,446	34.12%
PEBBLE HILLS REGIONAL COMMAND	325,530	325,530	99,375	226,155	30.53%
WESTSIDE REGIONAL COMMAND	221,090	221,090	72,410	148,680	32.75%
OPERATIONAL SUPPORT	1,531,922	1,531,922	426,741	1,105,181	27.86%
DIRECTED INVESTIGATIONS	905,426	905,426	291,921	613,505	32.24%
CRIMINAL INVESTIGATIONS	521,833	564,217	226,301	337,916	40.11%
FIRE DEPARTMENT ADMINISTRATION	3,196,350	3,196,350	908,470	2,287,880	28.42%
FIRE FIGHTING TRAINING	2,702,143	2,483,143	691,837	1,791,306	27.86%
FD EMERGENCY OPERATIONS	52,622,013	52,841,013	19,209,266	33,631,747	36.35%
SPECIAL OPERATIONS	270,705	270,705	123,202	147,503	45.51%
FIRE PREVENTION	3,195,260	3,195,260	1,071,243	2,124,017	33.53%
FIRE COMMUNICATIONS	635,256	635,256	244,698	390,558	38.52%
MAINTENANCE	3,029,314	3,029,314	941,714	2,087,600	31.09%
SCBA AND LOGISTIC	-	-	(83)	83	
FIRE SUPPORT PERSONNEL	3,226,863	3,226,863	1,116,385	2,110,478	34.60%
MUNICIPAL CLERK ADMIN	3,577,291	3,506,742	1,100,475	2,406,267	31.38%
MUNICIPAL CLERK JUDICIARY	1,006,626	1,006,626	316,413	690,213	31.43%
BLDG MAINT POLICE FACILITIES	560,000	560,000	121,197	438,803	21.64%
CITY WIDE BLDG MAINT NOC	13,881,742	14,123,068	3,427,763	10,695,305	24.27%
BUILDING MAINT FIRE FACILITIES	237,500	237,500	160,939	76,561	67.76%
BUILDING MAINT LEASED FAC	-	420,077	138,279	281,798	32.92%
LIBRARY MAINTENANCE COSTS	123,500	123,500	92,470	31,030	74.87%
DEVELOPMENT SERVICES ADMIN	656,810	730,470	429,629	300,841	58.82%
ENGINEERING ADMIN	582,534	621,934	321,371	300,563	51.67%
ENGINEERING DESIGN	191,779	191,779	47,280	144,499	24.65%
ENGINEERING CONSTRUCTION	538,587	538,587	229,322	309,265	42.58%
ENGINEERING PROGRAM MANAGEMENT	592,156	592,156	166,260	425,896	28.08%
ENGINEERING TRAFFIC	1,135,563	1,305,563	315,480	990,083	24.16%
ENGINEERING CIP	236,512	236,512	98,327	138,185	41.57%
ENGINEERING DESIGN & PROGRAM M	171,273	171,273	55,862	115,411	32.62%
PROJECT CONTROLS	302,709	302,709	80,818	221,891	26.70%
PLAN REVIEW	814,358	814,358	214,858	599,500	26.38%
COMMERCIAL INSPECTIONS	1,109,287	1,109,287	334,934	774,353	30.19%
RESIDENTIAL INSPECTIONS	988,797	988,797	278,043	710,754	28.12%
BLDG INSPECTION & PERMIT ADMIN	392,586	392,586	104,970	287,616	26.74%
SUBDIVISION INSPECTION	396,415	396,415	106,010	290,405	26.74%
STREETS EQUIPMENT SUPPORT	1,654,373	1,654,373	729,227	925,146	44.08%
ADMIN_FLEET SERVICES	-	-	(138)	138	
STREETS CONTRACT MANAGEMENT	805,401	805,401	267,305	538,096	33.19%
STREETS MEDIANS	816,801	816,801	173,113	643,688	21.19%
ADMIN SUPPORT AND DATA MGMT	993,304	993,304	327,933	665,371	33.01%
STREETS STORM WATER FLOOD MGMT	721,027	656,027	299,278	356,749	45.62%
STREETS & FACILITIES MAINT	5,588,780	5,588,780	1,770,385	3,818,395	31.68%
SIGNS AND MARKINGS	1,168,810	1,368,810	387,884	980,926	28.34%
TRAFFIC SIGNALS	1,444,312	1,444,312	475,384	968,928	32.91%
PARKING METER OPERATIONS	-	-	(3,354)	3,354	
STREET GRAFFITI PROGRAM	637,789	637,789	171,918	465,871	26.96%
STREET SWEEPING OPERATIONS	1,324,547	1,324,547	528,736	795,811	39.92%

CITY OF EL PASO, TEXAS

General Fund

Schedule of Expenditures - Budget and Actual

Legal Level of Budgetary Control

For the four months ended December 31, 2007

Function/Activity	Adopted Budget	Adjusted Budget	Actuals	Variance with Final Budget Positive (Negative)	% Budget Utilized
STD CLINICS	-	-	-		
NEIGHBORHOOD HEALTH CENTERS	-	-	-		
LABORATORY	-	-	-		
ENVIRONMENTAL-GENERAL	-	-	-		
HEALTH ADMINISTRATION	-	-	-		
HEALTH SUPPORT SERVICES	-	-	-		
PARKS ADMINISTRATION	766,988	826,456	221,917	604,539	26.85%
RECREATION CTR ADMINISTRATION	3,574,494	3,570,025	1,133,162	2,436,863	31.74%
ACQUATICS ADMINISTRATION	219,241	224,241	69,747	154,494	31.10%
FACILITIES MAINTENANCE	3,385,548	3,385,548	1,000,790	2,384,758	29.56%
LAND MANAGEMENT	8,443,521	8,411,521	2,157,463	6,254,058	25.65%
LIBRARY ADMINISTRATION	1,512,894	1,693,089	585,199	1,107,890	34.56%
CATALOGING ORDERING & PROCESS	1,256,504	1,256,504	341,357	915,147	27.17%
MEMORIAL BRANCH OPERATIONS	225,440	225,440	74,403	151,037	33.00%
ARMIJO BRANCH OPERATIONS	169,981	169,981	53,604	116,377	31.54%
RICHARD BURGESS BRANCH OPER	473,452	473,452	156,834	316,618	33.13%
CIELO VISTA BRANCH OPER	179,694	179,694	51,146	128,548	28.46%
CLARDY FOX BRANCH OPER	238,130	238,130	77,606	160,524	32.59%
IRVING SCHWARTZ BRANCH OPER	281,117	281,117	87,919	193,198	31.27%
LOWER VALLEY BRANCH OPER	339,259	339,259	112,296	226,963	33.10%
WESTSIDE BRANCH OPERATIONS	277,109	277,109	67,789	209,320	24.46%
YSLETA BRANCH OPERATIONS	214,503	214,503	74,973	139,530	34.95%
EASTSIDE REGIONAL BRANCH	466,124	466,124	147,245	318,879	31.59%
MAIN LIBRARY	1,835,850	1,835,850	659,303	1,176,547	35.91%
WESTSIDE REGIONAL LIBRARY	482,712	482,712	156,134	326,578	32.35%
ART MUSEUM ADMINISTRATION	813,610	801,610	306,551	495,059	38.24%
ART MUSEUM EDUCATION	140,344	140,344	37,818	102,526	26.95%
ART MUSEUM CURATORIAL	223,335	223,335	99,854	123,481	44.71%
ACR ADMIN	368,156	415,356	117,791	297,565	28.36%
HISTORY MUSEUM ADMINISTRATION	495,428	495,428	171,321	324,107	34.58%
MUSEUM_OF_ARCHAEOLOGY	210,031	210,031	66,509	143,522	31.67%
ZOO GENERAL OPERATIONS	3,340,471	3,457,255	1,123,755	2,333,500	32.50%
ECONOMIC DEV ADMINISTRATION	1,951,534	2,061,286	564,010	1,497,276	27.36%
RELOCATION SERVICES_GEN FUND	53,584	53,584	17,455	36,129	32.58%
NEIGH SEVC CONSERVATION PROG	529,251	529,251	127,872	401,379	24.16%
SPECIAL ITEMS	12,306,868	11,941,073	3,049,307	8,891,766	25.54%
CASH RESERVE FUND	-	-	264,493	(264,493)	
GENERAL CITY REVENUES	-	3,110,000		3,110,000	
	<u>291,660,790</u>	<u>297,178,922</u>	<u>96,801,059</u>	<u>200,377,863</u>	32.57%

CITY OF EL PASO, TEXAS

COMBINING BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS

December 31, 2007

	Special Revenue Funds					
	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	Total
ASSETS						
Cash and Cash Equivalents	\$ -	-	288,145	-	10,347,083	10,635,228
Receivables - Net of Allowances						
Trade	-	-	-	54,700	237,880	292,580
Due From Other Government Agencies	3,202,380	978,423	34,048	2,729,932	-	6,944,783
Due From Other Funds	-	-	-	159,499	7,347,980	7,507,479
Due From County of El Paso	-	-	-	-		
Inventory	-	-	-	46,662		46,662
TOTAL ASSETS	<u>\$ 3,202,380</u>	<u>978,423</u>	<u>322,193</u>	<u>2,990,793</u>	<u>17,932,943</u>	<u>25,426,732</u>
LIABILITIES						
Accounts Payable	\$ 30,975	473	(1)	46,281	197,080	274,808
Accrued Payroll	81,635	55,734	899	517,162	49,498	704,928
Due to Other Funds	3,122,706	922,216	-	3,303,058	-	7,347,980
Taxes Payable	-	-	-	-	124	124
Unearned Revenue	(32,936)	-	45,534	-	-	12,598
Due To Other Government Agencies	-	-	-	73,615	-	73,615
TOTAL LIABILITIES	<u>3,202,380</u>	<u>978,423</u>	<u>46,432</u>	<u>3,940,116</u>	<u>246,702</u>	<u>8,414,053</u>
FUND BALANCES						
Reserved for:						
Inventory	-	-	-	46,662	-	46,662
Unreserved:						
Undesignated	-	-	275,761	(995,985)	17,686,241	16,966,017
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>275,761</u>	<u>(949,323)</u>	<u>17,686,241</u>	<u>17,012,679</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,202,380</u>	<u>978,423</u>	<u>322,193</u>	<u>2,990,793</u>	<u>17,932,943</u>	<u>25,426,732</u>

CITY OF EL PASO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

NON-MAJOR GOVERNMENTAL FUNDS

For the four months ended December 31, 2007

	Special Revenue Funds					
	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	Total
Revenues						
Sales Taxes	\$ -	-	-	-	1,296,325	1,296,325
Franchise Fees					158,766	158,766
Charges for Services	-	-	-	566,498	1,360,393	1,926,891
Fines and Forfeits	-	-	-	12,316	365,642	377,958
Licenses and Permits	-	510	-	611,735	-	612,245
Intergovernmental Revenues	2,949,002	904,359	1,725	3,184,771	-	7,039,857
County Participation	-	-	-	-	-	-
Interest	1	-	-	9,263	11,040	20,304
Rents and Other	-	87,040	-	-	714,686	801,726
Total revenues	2,949,003	991,909	1,725	4,384,583	3,906,852	12,234,072
Expenditures						
Current:						
General Government	(6,898)	89,244	-	-	97,896	180,242
Public Safety	1,295,353	680,309	329	-	601,336	2,577,327
Public Works	-	3,330	-	-	-	3,330
Public Health	-	-	-	7,577,926	-	7,577,926
Parks Department	-	-	(16,424)	-	927,560	911,136
Library	-	103,039	1,881	-	4,653	109,573
Culture and Recreation	3,151	25,703	5,756	-	2,054,850	2,089,460
Economic Development	-	-	-	-	(50,000)	(50,000)
Planning	432,311	-	-	-	-	432,311
Solid Waste	-	-	-	11,661	-	11,661
Refunds of Employee Contributions	-	-	-	-	-	-
Community and Human Development	258,102	-	(6)	-	242,085	500,181
Capital Outlay	966,984	90,284	15,224	8,525	277,166	1,358,183
Total expenditures	2,949,003	991,909	6,760	7,598,112	4,155,546	15,701,330
Excess (Deficiency) of revenues over (under) expenditures	-	-	(5,035)	(3,213,529)	(248,694)	(3,467,258)
OTHER FINANCING SOURCES (USES)						
Transfers from other funds	-	-	-	1,751,547	66	1,751,613
Total other financing sources (uses):	-	-	-	1,751,547	66	1,751,613
Net change in fund balances	-	-	(5,035)	(1,461,982)	(248,628)	(1,715,645)
Fund balances - beginning of year	-	-	280,796	512,659	17,934,869	18,728,324
Fund balances - end of year	\$ -	-	275,761	(949,323)	17,686,241	17,012,679

CITY OF EL PASO, TEXAS
Schedule of Expenditures - Special Revenue Funds
For the four months ended December 31, 2007

			Special Revenue Funds					
Grant	CFDA	Description	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	Total Special Revenue Funds
G010602		G010602 MAYOR'S HOMELESS MEALS	-	-	-	-	353	353
G010603		THE MAYOR'S 100 TEENS PROGRAM	-	-	-	-	3,530	3,530
G080801		BRAC OEA FY08	-	89,244	-	-	-	89,244
G210011	16.710	COPS UNIVERSAL HIRING AWARD	28,923	-	-	-	-	28,923
G210435	16.710	COPS IN SCHOOL '04	6,193	-	-	-	-	6,193
G210515	16.710	210515 HUMAN TRAFFICKING GRANT	45,040	-	-	-	-	45,040
G210525	7.000	G210525 HIDTA STING 2005	9,700	-	-	-	-	9,700
G210602	State	G210602 ATPAFY'06	-	(2,136)	-	-	-	(2,136)
G210616	7.000	G210616 HIDTA STING - RDI 2005	656	-	-	-	-	656
G210625	7.000	G210625 HIDTA STING FY06	32,272	-	-	-	-	32,272
G210626	7.000	G210626 HIDTA INTEL FY06	1,979	-	-	-	-	1,979
G210627	7.000	G210627 HIDTA STASH HOUSE FY06	1,441	-	-	-	-	1,441
G210628	7.000	G210628 HIDTA MULTI FY06	6,153	-	-	-	-	6,153
G210630	7.000	G210630 HIDTA TRANSP FY06	2,607	-	-	-	-	2,607
G210702		G210702 ATPA FY 2007	-	50,576	-	-	-	50,576
G210703		G210703 DART FY'07	-	(2,349)	-	-	-	(2,349)
G210704	16.575	G210704 CRT FY'07	-	(160)	-	-	-	(160)
G210705	20.600	G210705 TXDOT SAFE COMM FY07	-	5,011	-	-	-	5,011
G210706		G210706 OVAG FY'07	-	(2,140)	-	-	-	(2,140)
G210707	20.600	G210707 TXDOT COMM STEP FY07	-	20,592	-	-	-	20,592
G210709		G210709 TXDOT HOLIDAYS FY07	-	5,009	-	-	-	5,009
G210710		G210710 BUFFERZONE GRANT FY07	1,025	-	-	-	-	1,025
G210714		G210714 TOBACCO COMPLIANCE FY07	-	-	329	-	-	329
G210716		G210716 COPS STEP SCHOOLS FY06	-	32,116	-	-	-	32,116
G210718		G210718 VCLG FY'07	-	(1,415)	-	-	-	(1,415)
G210719		G210719 TPA-TECH&PROG FY07	15,310	-	-	-	-	15,310
G210722		OCDETF 07 0413	1,690	-	-	-	-	1,690
G210724		G210724 TXDOT-UNDERAGE DRINKNG	-	7,620	-	-	-	7,620
G210725		HIDTA STING 2007	363,818	-	-	-	-	363,818
G210726		G210726 INTEL 2007	48,003	-	-	-	-	48,003
G210727		G210727 STASH HOUSE 2007	130,965	-	-	-	-	130,965
G210728		G210728 MULTI 2007	60,581	-	-	-	-	60,581
G210729		G210729 HIDTA ENTERPRISE FY07	6,940	-	-	-	-	6,940
G210730		G210730 HIDTA TRANS FY07	5,666	-	-	-	-	5,666
G210731		G210731 FUGITIVE 2007	3,952	-	-	-	-	3,952
G210802		G210802 ATPA GRANT FY08	-	361,184	-	-	-	361,184
G210803		G210803 DART FY08	-	26,892	-	-	-	26,892
G210805		G210805 SAFE COMMUNITIES FY08	-	31,484	-	-	-	31,484
G210806		G210806 OVAG FY08	-	26,332	-	-	-	26,332
G210807		G210807 COMP STEP 08	-	165,592	-	-	-	165,592
G210811		G210811 SHOCAP FY08	-	3,297	-	-	-	3,297
G210820		COPS SECURE OUR SCHOOLS FY08	12,440	-	-	-	-	12,440
G210825		STING DHE 07	34,760	-	-	-	-	34,760
G210826		STASH HOUSE DHE 07	26,585	-	-	-	-	26,585
G210828		TRANSPORTATION DHE 07	595	-	-	-	-	595
G210829		G210829 BORDER STAR 3	345,141	-	-	-	-	345,141
G220506	97.042	G220506 MMRS'03 CONTRACT	-	19,744	-	-	-	19,744
G220607		G220607 OPS & SAFETY PROG FY06	829,534	-	-	-	-	829,534
G220701	97.042	G220701 EMPG FY2007	33,951	-	-	-	-	33,951
G220706	97.042	G220706 HSGP FY07	10,985	-	-	-	-	10,985
G220801		EMERGENCY MGMT FY08	68,139	-	-	-	-	68,139
G220802		G220802 STATE HOMELAND SEC '06	127,293	-	-	-	-	127,293
G320301	State	TX FOREST SVC. ARBORIST	-	3,330	-	-	-	3,330
G410602	93.116	G410602 TB/PC OUTREACH FY06	-	-	-	44	-	44
G410622	94.283	G410622 BIO TERRORISM LAB'06	-	-	-	895	-	895
G410625		G410625 OPHP/BIOTERRORISM FY06	-	-	-	(176)	-	(176)
G410702		G410702 TB/PC OUTREACH FY07	-	-	-	83,703	-	83,703
G410704		G410704 PDN SEXUAL HLTH PROG	-	-	-	26,295	-	26,295
G410706		G410706 IMMUNIZATIONS FY07 DSH	-	-	-	7,596	-	7,596
G410707		G410707 TB PREV & CONTROL FY07	-	-	-	811	-	811
G410708		G410708 CHS POP BASED FY07 DSH	-	-	-	1,403	-	1,403
G410709		G410709 ENVIRON HLTH GRP FY07	-	-	-	27	-	27
G410711		G410711 RLSS-LPHS FY07 DSHS	-	-	-	648	-	648
G410712		G410712 HIV/SURV STATE FY07	-	-	-	38	-	38
G410713		G410713 CHS-FEE FOR SRVC FY07	-	-	-	217	-	217
G410716		G410716 PASS THRU FY07 TCEQ	-	-	-	731	-	731
G410717		G410717 AQ COMPLIANCE FY07 TCE	-	-	-	3,898	-	3,898
G410718		G410718 AIR POLLUTION FY07 EPA	-	-	-	471	-	471
G410719		G410719 WHOLE AIR MONT FY07 TC	-	-	-	4,215	-	4,215
G410720		G410720 STD/HIV FED FY07 DSHS	-	-	-	53,920	-	53,920
G410721		G410721 TCEQ PM SAMPLE FY07 TC	-	-	-	396	-	396
G410723		G410723 HIV/SURV FED FY07 DSHS	-	-	-	9,270	-	9,270
G410724		G410724 BORDER AIR MONT FY07	-	-	-	112	-	112

CITY OF EL PASO, TEXAS
Schedule of Expenditures - Special Revenue Funds
For the four months ended December 31, 2007

			Special Revenue Funds					
Grant	CFDA	Description	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	Total Special Revenue Funds
G410725		G410725 OPHP/BIO PAN FLU	-	-	-	219	-	219
G410726		G410726 2-1-1 AREA INFO CENTER	-	-	-	8,614	-	8,614
G410727		G410727 CARRYOVER TITTLV FY07	-	-	-	201	-	201
G410728		G410728 JUAREZ MONIT FY07 EPA	-	-	-	7	-	7
G410731		MEDICAL INSTITUTE	-	-	-	(143)	-	(143)
G4107AD		G4107AD WIC ADMIN FY07 DSHS	-	-	-	340,931	-	340,931
G4107BF		G4107BF WIC BREASTFEEDING FY07	-	-	-	21,205	-	21,205
G4107NE		G4107NE WIC NUTRITION FY07 DSH	-	-	-	115,542	-	115,542
G410802		TB OUTREACH-FY08-DSHS	-	-	-	1,610	-	1,610
G410804		PASO DEL NORTE HEALTH FOUNDATION/TWO SHOULD KNOW FY	-	-	-	1,418	-	1,418
G410806		TDH IMMUNIZATION-FY08-DSHS	-	-	-	435,103	-	435,103
G410807		TDH TB PREVENTION AND CONTROL-	-	-	-	147,584	-	147,584
G410808		CHS POP BASED-FY08-DSHS	-	-	-	78,981	-	78,981
G410809		ENVIRONMENTAL HEALTH GROUP-FY0	-	-	-	394	-	394
G410811		TDH OFFICE OF REGIONAL PLANNIN	-	-	-	68,849	-	68,849
G410812		TDF HIV SURVEILLANCE - STATE-	-	-	-	7,948	-	7,948
G410813		TDF BUREAU W&C FEES-FY08	-	-	-	19,156	-	19,156
G410816		TCEQ PASS THRU-FY08-TCEQ	-	-	-	49,855	-	49,855
G410817		TCEQ AIR QUALITY-FY08-TCEQ	-	-	-	161,717	-	161,717
G410818		EPA AIR POLLUTION-FY08-TCEQ	-	-	-	98,485	-	98,485
G410819		WHOLE AIR MONITORING-FY08-TCEQ	-	-	-	67,215	-	67,215
G410820		STD/HIV FEDERAL-FY08-TCEQ	-	-	-	1,439	-	1,439
G410821		TCEQ PM SAMPLING-FY08-TCEQ	-	-	-	16,075	-	16,075
G410822		BIO TERRORISM LAB FY08	-	-	-	73,085	-	73,085
G410823		HIV SURVEILLANCE - FED-FY08-TC	-	-	-	191	-	191
G410824		TCEQ BORDER AIR MONITORING-FY0	-	-	-	9,452	-	9,452
G410825		OPHP BIOTERRORISM FY08	-	-	-	223,394	-	223,394
G410826		211 AREA INFO CENTER FY08	-	-	-	59,251	-	59,251
G410831		G410831 MEDICAL INSTITUTE FOR SEXUAL HEALTH FY2008	-	-	-	6,054	-	6,054
G4108AD		ADMIN WIC ADMIN-FY08	-	-	-	866,501	-	866,501
G4108BF		BF04 WIC BREASTFEEDING-FY08	-	-	-	51,915	-	51,915
G4108NE		NE04 WIC NUTRITION-FY08	-	-	-	286,914	-	286,914
G510502	PSB	G510502 TURF MGMT PROGRAM	-	-	(14,712)	-	-	(14,712)
G530206		BEGIN AT BIRTH GRANT	-	-	15,393	-	-	15,393
G530703	84.034	G530703 TSLAC SYSTEM FY'07	-	(4,412)	-	-	-	(4,412)
G530711		G530711 NEA- THE BIG READ FY07	-	99	-	-	-	99
G530803		TSLAC FY08	-	85,339	-	-	-	85,339
G530810		TANG FY08	-	23,738	-	-	-	23,738
G540006		MUSEUM GENERAL RESTRICTED	-	-	-	-	29,089	29,089
G540007		MUSEUM INSTRUCTION	-	-	-	-	20,116	20,116
G540010		HISTORY MUSEUM SPECIAL REVENUE	-	-	-	-	3,983	3,983
G540108MU01		OLGA RODERICK	-	-	-	-	6,049	6,049
G540109		SCHOOL SERVICES PRIVATE AWARDS	-	-	5,756	-	-	5,756
G540502		G540502 ARTS EDUCATION GRANT	-	1,985	-	-	-	1,985
G540701		G540701 TCA EDUCATION FY07	-	2,790	-	-	-	2,790
G540703		CURATORIAL PROJECTS	-	-	-	-	703	703
G540801		540801 TCA EDUC GRANT FY08	-	2,450	-	-	-	2,450
G550702		G550702 TCA SUB GRANT FY07	-	9,823	-	-	-	9,823
G550703		HERITAGE TOURISM PLAN	1,093	-	-	-	-	1,093
G550803		NATIONAL ENDOWMENT FOR THE ARTS FOR TOURISM INITIATIV	-	8,655	-	-	-	8,655
G560801		EVENING LECTURE SERIES	1,565	-	-	-	-	1,565
G580802		JM CONFERENCE PROJECT	493	-	-	-	-	493
G710502		G710502 HOGG FOUNDATION GRANT	-	-	(6)	-	-	(6)
G7107FGCITY		G7107FGCITY CITY FUNDED FY'07	14,617	-	-	-	-	14,617
G7107FGFEDR		G7107FGFEDR FED FUNDED FY'07	38,314	-	-	-	-	38,314
G7107RSCITY		G7107RSCITY RSVP CITY FY07	12,622	-	-	-	-	12,622
G7107RSFEDR		G7107RSFEDR RSVP FED FUND FY07	26,551	-	-	-	-	26,551
G7107RSSTAT		G7107RSSTAT RSVP STATE FY'07	5	-	-	-	-	5
G7108FGCDBG		FOSTERGRANDPARENTS CD FUNDED	6,858	-	-	-	-	6,858
G7108FGCITY		FOSTERGRANDPARENTS CITY FUNDED	11,205	-	-	-	-	11,205
G7108FGFEDR		FOSTERFRANDPARENTS FED FUNDED	116,793	-	-	-	-	116,793
G7108RSCITY		RSVP CITY FUNDED	83	-	-	-	-	83
G7108RSFEDR		RSVP FEDERAL FUNDED	8,773	-	-	-	-	8,773
G7108RSSTAT		RSVP STATE FUNDED	22,281	-	-	-	-	22,281
G780503	20.000	FHWA / TXDOT / MPO FY'05	2,451	-	-	-	-	2,451
G780504		FHWA BORDER WIZARD '05	5,393	-	-	-	-	5,393
G780601	20.000	G780601 FHWA/NMSHTD/MPO FY'06	77	-	-	-	-	77
G780603	20.000	G780603 FHWA/TXDOT/MPO FY'06	974	-	-	-	-	974
G780701		G780701 FHWA/NMDOT/MPO FY07	3,900	-	-	-	-	3,900
G780703		G780703 FHWA/TXDOT/MPO FY07	124,198	-	-	-	-	124,198
G780801		780801 NEW MEXICO FY08	5,473	-	-	-	-	5,473
G780802		780802 TEXAS GRANT FY 08	289,845	-	-	-	-	289,845
P500201		PARK USER FEE GEN. ADMINISTRAT	-	-	-	-	74,238	74,238

CITY OF EL PASO, TEXAS
Schedule of Expenditures - Special Revenue Funds
For the four months ended December 31, 2007

			Special Revenue Funds					Total Special Revenue Funds
Grant	CFDA	Description	Federal Grants	State Grants	Other Grants	Health District	Non-Grants	
P500202		PARK USER FEE SPORTS	-	-	-	-	185,664	185,664
P500203		PARK USER FEE AQUATICS	-	-	-	-	245,159	245,159
P500204		PARK USE GUS & GOLDIE MARKETIN	-	-	-	-	1,853	1,853
P500205		PARK USER SPECIAL PROMO.SEC.	-	-	-	-	13,626	13,626
P500207		PARK AGENCY ARMJO	-	-	-	-	6,268	6,268
P500208		PARK AGENCY CAROLINA REC CTR	-	-	-	-	23,475	23,475
P500209		PARK AGENCY MISSOURI	-	-	-	-	5,596	5,596
P500210		PARK AGENCY NATIONS TOBIN	-	-	-	-	19,738	19,738
P500211		PARK AGENCY NORHTEAST	-	-	-	-	19,185	19,185
P500212		PARK AGENCY PAVO REAL	-	-	-	-	15,862	15,862
P500213		PARK AGENCY SAN JUAN	-	-	-	-	10,903	10,903
P500214		PARK AGENCY WESTSIDE	-	-	-	-	21,232	21,232
P500215		PARK AGENCY RAY GILMORE CTR	-	-	-	-	4,878	4,878
P500216		PARK AGENCY SEVILLE COMMUNITY	-	-	-	-	3,044	3,044
P500217		PARK AGENCY GOLDEN AGE SENIOR	-	-	-	-	94,270	94,270
P500218		PARK AGENCY MEM. PARK SENIOR C	-	-	-	-	11,278	11,278
P500219		PARK AGENCY SACRAMENTO SENIOR	-	-	-	-	3,173	3,173
P500220		PARK AGENCY SAN JUAN SENIOR CT	-	-	-	-	9,605	9,605
P500221		PARK AGENCY S. EL PASO SR. CT.	-	-	-	-	6,842	6,842
P500222		PARK AGENCY WASHINGTON SENIOR	-	-	-	-	9,682	9,682
P500223		PARK AGENCY WELLINGTON CHEW	-	-	-	-	6,932	6,932
P500225		PARK AGENCY CENTER FOR THE HAN	-	-	-	-	30,584	30,584
P500226		PARK AGENCY EAST SIDE SENIOR C	-	-	-	-	12,837	12,837
P500227		PARK AGENCY SPE. EVENTS SR. CT	-	-	-	-	1,807	1,807
P500228		PARK AGENCY POLLY HARRIS SR. C	-	-	-	-	12,134	12,134
P500229		PARK AGENCY YOUTH OUTREACH PRG	-	-	-	-	2,383	2,383
P500230		PARK AGENCY CHIHUAHUTTA COMM.	-	-	-	-	115	115
P500231		FEDERAL CONFISCATED FUNDS	-	-	-	-	352,643	352,643
P500232		STATE CONFISCATED FUNDS	-	-	-	-	92,624	92,624
P500234		PD DONATED FUNDS	-	-	-	-	140	140
P500235		ABANDONED AUTO TRUST- RESTRICT	-	-	-	-	65,691	65,691
P500236		GARAGE KEEPERS LIEN-RESTRICTIO	-	-	-	-	197,200	197,200
P500238		CONTINUING EDUCATION TRAINING	-	-	-	-	6,680	6,680
P500239		BREATH ALCOHOL TESTING	-	-	-	-	10,241	10,241
P500243		PARK AGENCY PETER MRTNZ SR. CR	-	-	-	-	8,235	8,235
P500247		PARK AGENCY NOLAN RICHARSON RE	-	-	-	-	5,296	5,296
P500251		EASTWOOD REC CENTER	-	-	-	-	33,249	33,249
P500252		MARTY ROBINS REC CENTER	-	-	-	-	27,524	27,524
P500253		P500253 WESTSIDE REC USER FEE	-	-	-	-	20,893	20,893
P507000		P507000 PALO VERDE -PROJ BRAVO	-	-	-	-	241,558	241,558
P507002		P507002 PV- DARK SKIES PROG	-	-	-	-	890	890
P518000858		TIERRA DEL ESTE #1 PARK	-	-	-	-	9,525	9,525
P518000863		SOUTH DAKOTA RIDGE	-	-	-	-	5,760	5,760
PBE04ST130		SGNL & FLASH INSTAL DIST 8	-	12,270	-	-	-	12,270
PBR06001		STANTON BRIDGE CANOPY	-	8,625	-	-	-	8,625
PCP07ZO001		ZOO IMPROVEMENTS	-	-	-	-	3,000	3,000
PD30424		D30424 D3 FY95 COUNCIL ROLLOVE	-	-	-	-	1,665	1,665
PD50426		DICK SHINAUT PARK CONCRETE SLA	-	-	-	-	898	898
PD70428		D70428 D7 FY95 COUNCIL ROLLOVE	-	-	-	-	100	100
PD80429		D80429 D8 FY95 COUNCIL ROLLOVE	-	-	-	-	2,089	2,089
PED00001		ECONOMIC DEVELOPMENT	-	-	-	-	54,981	54,981
PED00002		DOWNTOWN FACADE PROGRAM	-	-	-	-	(50,000)	(50,000)
PLIB00002		PLIB00002 ESPERANZA MORENO LIB	-	-	-	-	184	184
PMC0001		MUNI TECHNOLOGY REV FUND PRJCT	-	-	-	-	17,026	17,026
PPL0302		OEA ANNEXATION PLAN	(6,898)	-	-	-	-	(6,898)
PPW0007130		CAROLINA BRIDGE RECONSTRUCTION	-	724	-	-	-	724
PQLPA184		PIP4 MAJOR DEVELOPMENT	-	-	-	-	790	790
PQLPA186B		CITYWIDE PARKS BID PACKAGE 6B	-	-	-	-	1,184	1,184
PQLPA188		PIP8 PLYGRND AND TREE PLANTING	-	-	-	-	263	263
		NO GRANT ASSIGNED	-	-	-	-	3,151	3,151
		ART RESTRICTED FUND	-	-	-	-	4,420	4,420
		CONVENTION & PERF ARTS CENTER	-	-	-	-	1,644,791	1,644,791
		DONATIONS	-	-	-	-	425	425
		LIBRARY	-	-	-	-	6,165	6,165
		MUNICIPAL COURT SECURITY	-	-	-	-	87,100	87,100
		OTHER	-	-	-	-	34,280	34,280
		ZOO OPERATIONS	-	-	-	-	348,699	348,699
			<u>\$ 2,949,003</u>	<u>991,909</u>	<u>6,760</u>	<u>3,413,676</u>	<u>4,155,546</u>	<u>11,516,894</u>

CITY OF EL PASO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

DEBT SERVICE FUND

For the four months ended December 31, 2007

	Budgeted Amounts		Actual	Variance with
	Adopted	Final	Amounts	Final Budget
				Positive (Negative)
Budgetary fund balance, September 1	\$ 4,470,117	4,470,117	4,470,117	-
Resources (inflows):				
Property taxes	56,285,568	56,285,568	16,550,513	(39,735,055)
Penalties and Interest-Delinquent taxes	-	-	101,465	101,465
Interest received	700,000	700,000	97,285	(602,715)
Parking meter revenue	1,345,843	1,345,843	372,389	(973,454)
Transfers from other funds	3,412,880	1,576,952	476	(1,576,476)
Amounts available for appropriation	<u>66,214,408</u>	<u>64,378,480</u>	<u>21,592,245</u>	<u>(42,786,235)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal	29,070,000	27,809,341	632,905	27,176,436
Interest	33,181,217	32,601,430	255,124	32,346,306
Fiscal fees	54,000	54,000	1,968	52,032
Total charges to appropriations	<u>62,305,217</u>	<u>60,464,771</u>	<u>889,997</u>	<u>59,574,774</u>
Budgetary fund balance, August 31	<u>\$ 3,909,191</u>	<u>3,913,709</u>	<u>20,702,248</u>	<u>16,788,539</u>

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.

CITY OF EL PASO, TEXAS
Schedule of Capital Projects Fund Expenditures
For the four months ended December 31, 2007

Project	Name/Description	Capital Projects
G7131CD0024	RAWLINGS DENTAL CENTER	35,921
P501540	PLAYGROUND EQUIPMENT	451
P501545	MSC IMPROVEMENTS - FY98 CO	2,416
P501554	TMC/CBD SIGNALIZATION UPGRADE	675
P501566	CIVIC CENTER CAPITAL IMPROVEME	98,256
P502002	P502002 CVB ROOF REHAB	7,295
P540001	CITY AUCTIONS	30,827
P540010CTY	CAPITAL OUTLAY	1,998,495
P540010LEG	CAPITAL OUTLAY	18,328
P540010LIB	CAPITAL OUTLAY	183,250
PAPACQTNYSY03	ACQUISITIONS	3,659
PAPACQTNYSY06	ACQUISITIONS	5,340
PAPCOLLASMY03	COLLECTION ASSESSMENT	210
PAPCOMPROJY03	CITYWIDE COMMUNITY PROJECTS	940
PAPNEIGHPY03	NEIGHBORHOODS PROJECT	90
PBE04FI101	FIRE STATION #18	5,813
PBE04FI104	FIRE STATION #34	1,377
PBE04PA103	GENERAL PRK IMPRVMT	(76,207)
PBE04PA104	LEO CANCELLAR POOL2	15,648
PBE04ST102	ALABAMA	684
PBE04ST103A	BILLY THE KID PHS 2	329
PBE04ST104	BOWEN	1,480
PBE04ST106	CEDAR GROVE PH 11 THRU 12	932
PBE04ST107	CEDAR GROVE P 1-9	5,437
PBE04ST108	DORBANDT ST & DNGE (EAST)	7,684
PBE04ST109A	MONTWOOD MEDIAN IMPV DIST 6	208
PBE04ST110	GEORGE DIETER MEDIAN	5,800
PBE04ST114A	LANDSCAPE & PKWY IMP D-4 DYER	(100,157)
PBE04ST115	LEE BLVD PHASE II	197
PBE04ST117	MONTOYA HEIGHTS P 1	387,182
PBE04ST118	MONTOYA HEIGHTS PHASE 2	38,517
PBE04ST121	MONTWOOD MEDIAN	41,465
PBE04ST124B	VAN BUREN DAM	17,354
PBE04ST124C	LOUISIANA ST. DRAINAGE AREAS	10,561
PBE04ST126	PEBBLE HILLS	53,537
PBE04ST127	ROSEWAY	1,316
PBE04ST130	SGNL & FLASH INSTAL DIST 8	(12,270)
PBE04ST132	STREET RESURFACING CITY WIDE	(4,579)
PBE04ST136	UNPAVED RIGHT OF WAY CITY WIDE	12,015
PBE04ST137	UNPAVED RIGHT OF WAY DIST 2	100,539
PBE04ST138	UNPAVED RIGHT OF WAY DIST 8	6,827
PBE04ST138A	ALAMITO (3RD ST & ST VRain ST)	66,967
PBE04ST139	UPPER VALLEY RD ST & DRNG	113,903
PBR05001	ZARAGOSA BRIDGE DCL	13,418
PBR07001	FRED WILSON BRIDGE EVAL & REP	248,977
PCP06FC001	CEBEDA/I-10 FLOOD CONTROL	200,722
PCP06FC002	STORMWATER DRAINAGE CP06	10,937
PCP06FC002B	CARNEGIE DESIGN	80,648
PCP06MF001	ADA COMPLIANCE CP06	6,250
PCP06MF001A	ADA CONNECTIVITY W/2006 RESURF	283,714
PCP06MF001B	SIDEWALK CONECTIVITY	1,992

CITY OF EL PASO, TEXAS
Schedule of Capital Projects Fund Expenditures
For the four months ended December 31, 2007

Project	Name/Description	Capital Projects
PCP06MF001C	SIDEWALK DATA ACQUISITION PROG	88,149
PCP06MF002	EMERG CITY FACILITY REHAB CP06	31,967
PCP06ST003	LITTLE FLOWER ST & DNG	132
PCP06ST005	MCCOMBS/RAILROAD ST & DRAINAGE	17,169
PCP06ST008	PELICANO/LOMALAND ST & DRNG	17,307
PCP06ST010	CARNEGIE ST & DRNG PHASE I	1,974
PCP06ST011	STREET RESURFACING 2007	1,483,421
PCP06ST012	CONCRETE INTERSECTIONS CP06	220,234
PCP06ST012A	UV RIVER RUN@COUNTRY C. TRAFFI	2,800
PCP06ST012B	ARTCRAFT @ UP VAL & WESTSIDE	921
PCP06ST013	SIGNAL/FLASHER INSTALL CP06	164,118
PCP06ST014B	TURNER STREET IMPROVEMENTS	724
PCP06ST016	MAST ARM REPLACEMENT CP06	10,000
PCP06ST019	LANE MARKINGS CP06	8,090
PCP06ST022	TXDOT MATCHES CP06	45,309
PCP07CAP001	CAPITAL ACQUISITIONS	44,701
PCP07HE001	ANIMAL SHELTER REPAIRS	329
PCP07ZO001	ZOO IMPROVEMENTS	51,925
PFC06001	RESLER CANYON IMPROVEMENTS	15,273
PFI06001	CENTRAL FIRE STATION HVAC	324,954
PFLESVC01	EQUIPMENT REPLACEMENT	53,729
PMB0005008	BE CAP ACQ LIBRARY	24,890
PMB0005011	BE CAP ACQ P.S. COM	864
PMF05004	CITY HALL 7TH FLOOR RENOVATION	10,757
PMF06001	CITY HALL UPGRADES FY 2006	5,602
PMF07002	POSTAGE	1,482
PPA05001	COHEN STADIUM LESSOR IMPV	801
PPA06001	CITYWIDE SWINGS	(3,625)
PPA07001	SHAWVER & HAWKINS POOL COOLING	1,444
PPW0035007	SAN ANTONIO PLAZA	132
PPW0046004	NORTHEAST REGIONAL PARK	25,620
PPW0046008	CLEVELAND SQUARE	9,715
PPW0046009	WESTSIDE COMMUNITY PARKS (VALL	5,462
PPW0046029YR2	HACIENDA HEIGHTS AND POOL	31,372
PPW0050	ADA COMPLIANCE PHASE 1	1,400
PPW0051	ANIMAL SHELTER	25
PPW0053	DODGE (HAWKINS) EXPANSION	34,160
PPW0054	ZARAGOZA OVERPASS	54,554
PPW0056001	LIB PRJTS 00 ELEC-WESTSIDE LIB	4,100
PPW0058001	HISTORY MUSEUM (NEW)	15
PPW0310	PLAZA THEATRE	124,115
PPWAR03001	FY03 CO'S ARTWORK-2%	(2,613)
PPWST03001	CBD PHASE 3	558,076
PPWST03022	EDGEMERE EXTENSION	12,793
PQLLI104	QOL LIBRARY CONTINGENCY	(1,284)
PQLPA136	WESTSIDE REC CENTER (NEW)	3,420
PQLPA144	PAVO REAL PARK & POOL	590,625
PQLPA150	ROSE GARDEN	175
PQLPA171	WESTSIDE REGIONAL PARK (ALL P)	4,352
PQLPA172	WEST SPORT COMPLEX	1,226,892
PQLPA179	TRAVIS WHITE PARK PARKING LOT	9,694

CITY OF EL PASO, TEXAS
Schedule of Capital Projects Fund Expenditures
For the four months ended December 31, 2007

Project	Name/Description	Capital Projects
PQLPA183	PIP3 POOL RENOVATIONS	(9,815)
PQLPA184	PIP4 MAJOR DEVELOPMENT	28,102
PQLPA185	PIP5 SHELTER RENOVATIONS	1,045
PQLPA186	PIP6A IRRIGATION AND SITE WORK	1,650
PQLPA186A	CITYWIDE PARKS BID PKG 6A	395
PQLPA186B	CITYWIDE PARKS BID PACKAGE 6B	24,538
PQLPA188	PIP8 PLYGRND AND TREE PLANTING	706
PQLPA190	PIP10 WESTSIDE COMMUNITY PARK	155,380
PQLZO103	ZOO PARKING LOT	38,622
PQLZO104	ZOO AFRICA EXPANSION	19,725
PQLZO106	ZOO WESTERN EXPANSION	2,320,259
PST05006	EL PASO DR INTX IMPV	1,000
PST06002	ALBERTA & CONCEPCION IMPV	618,433
PST07001	STREET RESURFACING 2007	139,413
PSTM06 PW102-0	LANDFILL SLOPE EROSION REPAIRS	5,277
PSTM06 PW111-0	FRANKLIN SUMMIT DRNG EASEMENT	80,160
PSTM06 PW119-0	COLONIA ESCONDIDA	88,921
PSTM06 PW24-0	WALLENBERG AND MESA HILLS	201,852
PSTM06 PW25-0	OCOTILLO/CHARL ANN	3,416
PSTM06 PW26-0	LINDBERG DONIPH TO MONTOYA DRA	240,205
PSTM06 PW37-0	THUNDERBIRD VALLEY CHANNEL	80,347
PSTM06 PW41-0	WESTSIDE IMPROVEMENTS PHASEII	859,849
PSTM06 PW42-0	PARAGON SANTA FE CHANNEL FESTI	1,154,501
PSTM06 PW43-0	CORONADO CHANNEL	1,913,161
PSTM06 PW506	GOV'T HILLS OUTFALL/DURAZNO NE	28,990
PSTM06 PW509	BASIN A PUMP STATION DISCHARGE	9,120
PSTM06 PW512	CHAN NO. 2 BUTTRFLD TRAIL APTS	38,172
PSTM06 PW513	CHIHUAHUITA NEIGHBORHOOD	76,800
PSTM06 PW516	JOYCE CIRCLE	53,517
PSTM06 PW518	LOS SIGLOS CT & LUCAS MARCELO	4,496
PSTM06 PW520	MODESTO CHAN RIVER OUTFALL	392,870
PSTM06 PW522	MOWAD SUBDIVISION	17,382
PSTM06 PW525	NORTHGATE DIVERSION CHANNEL	15,807
PSTM06 PW527	PERSHING DAM UPPER & LOWER BAS	1,879
PSTM06 PW531	THORNTON	134,400
PSTM06 PW534	INTERSECTION EROSION REPAIR	658
PSTM06 PW537	COPPER QUEEN	58,594
PSTM06 PW540	DALLAS OUTFALL	32,590
PSTM06 PW553	AGRICULTURAL DRAINS REHAB	527
PSTM06 PW554	CEBADA PUMP STATION	56,478
PSTM06 PW555	CAPITAL EQUIPMENT	294,974
PSTM06 PW556	SAIPAN	406,319
PSTM06 PW56-0	OJO DE AGUA CHANNEL & THORN IN	954,075
PSTM06 PW57-0	SCHUSTER SLOPE IMPROVEMENTS	3,027
PSTM06 PW64-0	MCKELLIGON CANYON	56,243
PSTM06 PW67-0	HIGH RIDGE CHANNEL	551,114
PSTM06 PW70-0	CASTELLANO DRIVE	102,170
PSTM06 PW84-0	JAMES WATT @ LEE TREVINO	344,048
PSTM06FC001	STORM 2006 MASTER	(710,931)
PSTM06FC001A	GLORY RD STORM SEWER RELOCATIO	334,117
PSTM06FC001B	MASTER DRAINAGE STUDY	14,422

CITY OF EL PASO, TEXAS
Schedule of Capital Projects Fund Expenditures
For the four months ended December 31, 2007

Project	Name/Description	Capital Projects
PSTM06FC004A	INSPECT/ASSESS CONDUITS PH 1	15,746
PSTM06FC004B	INSPECT/ASSESS CONDUITS PH 2	985
PSTM06FC002	GRAVITY FLOW OUTLETS TO RIO GR	119,345
PMF07003	CITY FACILITY REHAB 2007	48,743
PZO07001	ZOO IMPROVEMENTS 2007	31,856
PPW0007160	YARBROUGH BRIDGE RECONST.	30,604
PCP06NA001D7	NEIGHBORHOOD DISTRICT 7	2,725
PCP06BI001	BOND ISSUANCE COSTS 06/07 COS	694,366
PCP06FC002D	BOWEN PHASE II	9,820
PCP06ST013A	EDGEMERE @ NOLAN RICHARDSON DR	3,333
PCP06ST013C	SIGNAL/FLASHER INSTALL CP06	3,333
PCP06ST013H	HELEN OF TROY @ RESLER DR	3,333
PCP06ST013I	MESITA ELEMENTARY SCHOOL FLASH	2,900
PCP06ST013K	VISTA DEL SOL ELEMENTARY SCHOO	2,900
PCP06ST013L	JANE HAMBRICK ELEMENTARY SCHOO	2,900
PCP06ST014D	MONTOYA UNPAVED ROW	5,752
PCP06NA001D1B	VALLEY CREEK PARK	55
PCP06NA001D8C	CHIHUAHUITA SERENTITY GARDEN	19,716
PST07002	TRAFFIC CALMING 2007	1,424
PST07003	MICRO SURFACING 2007	290,996
PCP06NA001D5A	TIERRA DEL ESTE#1	790
PCP06NA001D4B	CHUCK HEINRICH/NORTH HILLS	2,632
PSTM06 PW119-0A	Colonia Escondida Phase II	352,351
PSTM06 PW26-0A	LOMITA DRAINAGE IMPROVEMENTS	141,655
PSTM06FC004E	SURETY DROP INLET	89,000
PLI08001	CIELO VISTA BRANCH LIBRARY	13,732
PPW0045	KEYSTONE HERITAGE PARK	75,277
PCP06ST013J	BROWN MIDDLE SCHOOL FLASHER	2,900
PBE04ST108A	DORBANDT ST & DNGE (EAST)	55,691
PBE04ST122A	NORTHPARK DRAINAGE PHASE 2	197
PBE04ST138B	UNPAVED RIGHT OF WAY DIST 8	1,842
PAPADMINY03	2% for ARTS ADMIN 2003CO'S	20,625
PAPCULTOURY03	CULTURAL TOURISM GATEWAYS PROJ	3,885
PAPENVPRESY03	ENVIRONMENTS/PRESERVATION PROJ	290
PAPMURALPY03	MURAL ART PROJECT	7,230
	Total Expenditures and transfers	<u>\$ 22,551,540</u>

CITY OF EL PASO, TEXAS

COMBINING BALANCE SHEET

INTERNAL SERVICE FUNDS

December 31, 2007

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
ASSETS			
Cash and Cash Equivalents	\$ -	10,954,426	10,954,426
Receivables - Net of Allowances			
Trade	25,776	-	25,776
Due From Other Funds	3,531	726,052	729,583
Inventory	664,499	-	664,499
Fuel Inventory	87,479	-	87,479
Capital Assets:			
Buildings, Improvements & Equipment, Net	195,219	-	195,219
TOTAL ASSETS	<u>976,504</u>	<u>11,680,478</u>	<u>12,656,982</u>
LIABILITIES			
Accounts Payable	289,060	39	289,099
Accrued Payroll	73,260	17,232	90,492
Due to Other Funds	726,052	-	726,052
Compensated Absences	131,526	34,853	166,379
Claims and Judgments	-	16,225,478	16,225,478
TOTAL LIABILITIES	<u>1,219,898</u>	<u>16,277,602</u>	<u>17,497,500</u>
NET ASSETS			
Invested in capital assets, net of related debt	198,750		198,750
Unrestricted	<u>(442,144)</u>	<u>(4,597,124)</u>	<u>(5,039,268)</u>
Total net assets	(243,394)	(4,597,124)	(4,840,518)
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 976,504</u>	<u>11,680,478</u>	<u>12,656,982</u>

CITY OF EL PASO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

INTERNAL SERVICE FUNDS

For the four months ended December 31, 2007

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
OPERATING REVENUES:			
Sales to Departments	\$ 5,573,185	-	5,573,185
Premium Contributions	-	19,174,386	19,174,386
General Revenues	10,727	370,142	380,869
TOTAL OPERATING REVENUES	5,583,912	19,544,528	25,128,440
OPERATING EXPENSES:			
Personnel Services	1,092,287	255,567	1,347,854
Outside Contracts	92,850	892,061	984,911
Professional Services	-	39,914	39,914
Fuel and Lubricants	2,392,360	-	2,392,360
Materials and Supplies	1,548,585	4,826	1,553,411
Communications	5,087	572	5,659
Utilities	1,045	-	1,045
Operating Leases	20,365	-	20,365
Travel and Entertainment	1,804	265	2,069
Benefits Provided	-	10,615,808	10,615,808
Maintenance and Repairs	549,818	-	549,818
Other Operating Expenses	7,425	50	7,475
Depreciation	20,486	-	20,486
TOTAL OPERATING EXPENSES	5,732,112	11,809,063	17,541,175
OPERATING INCOME(LOSS)	(148,200)	7,735,465	7,587,265
INCOME (LOSS)	(148,200)	7,735,465	7,587,265
Change in net assets	(148,200)	7,735,465	7,587,265
Total Net Assets-beginning	(95,194)	(12,332,589)	(12,427,783)
Total Net Assets-ending	\$ (243,394)	(4,597,124)	(4,840,518)

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the four months ended December 31, 2007

	<u>SUPPLY AND SUPPORT</u>	<u>SELF INSURANCE</u>	<u>TOTALS</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 5,561,521	19,544,528	25,106,049
Payments to suppliers	(4,501,953)	(11,775,039)	(16,276,992)
Payments to employees	<u>(1,121,453)</u>	<u>(267,590)</u>	<u>(1,389,043)</u>
Net cash provided by operating activities	<u>(61,885)</u>	<u>7,501,899</u>	<u>7,440,014</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Proceeds (to) from other funds	<u>61,885</u>	<u>(65,416)</u>	<u>(3,531)</u>
Net cash provided (used) by noncapital financing activities	<u>61,885</u>	<u>(65,416)</u>	<u>(3,531)</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid on capital debt	-	-	-
Interest paid on capital debt	<u>-</u>	<u>-</u>	<u>-</u>
Net cash (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
 CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of investments	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
Net cash provided by investing activities	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>
 Net increase (decrease) in cash and cash equivalents	-	8,636,483	8,636,483
Balances - beginning of the year	<u>-</u>	<u>2,317,943</u>	<u>2,317,943</u>
Balances - end of the year	<u><u>\$ -</u></u>	<u><u>10,954,426</u></u>	<u><u>10,954,426</u></u>
 Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (148,200)	7,735,465	7,587,265
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	20,486	-	20,486
Change in assets and liabilities:			
Receivables, net	(22,391)	-	(22,391)
Inventories	-	-	-
Accounts and other payables	117,386	(221,544)	(104,158)
Accrued expenses	<u>(29,166)</u>	<u>(12,022)</u>	<u>(41,188)</u>
Net cash provided by operating activities	<u><u>\$ (61,885)</u></u>	<u><u>7,501,899</u></u>	<u><u>7,440,014</u></u>

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF NET ASSETS
PENSION TRUST FUNDS
December 31, 2007

		FPPF Pension Trust Fund (as of December 31, 2006)		
	CEPF Pension Trust Fund	Firemen Division	Policemen Division	Total
ASSETS				
Cash and Cash Equivalents	\$ 12,723,338	3,679,987	6,652,984	23,056,309
Investments:				
United States Government Securities	15,119,130	-	-	15,119,130
Corporate Bonds	17,387,409	-	-	17,387,409
Corporate Stocks	310,504,168	-	-	310,504,168
Bank Collective Investment Funds	178,561,857	-	-	178,561,857
Foreign Exchange Contract	-	-	-	-
Fixed Income Securities	-	83,648,646	151,226,927	234,875,573
Domestic Equities	-	96,316,508	174,128,933	270,445,441
International Equities	-	69,806,764	126,202,431	196,009,195
Receivables - Net of Allowances				
Commission Credits Receivable	93,763	-	-	93,763
Due from Brokers For Securities Sold	29,618,218	-	-	29,618,218
Employer Contributions	-	161,889	273,634	435,523
Employee Contributions	-	137,425	180,752	318,177
Accrued Interest and Dividends	-	-	11	11
Prepaid Items	868	-	-	868
Capital Assets:				
Buildings, Improvements & Equipment, Net	-	737,570	973,415	1,710,985
Total assets	<u>564,008,751</u>	<u>254,488,789</u>	<u>459,639,087</u>	<u>1,278,136,627</u>
LIABILITIES				
Accounts Payable	2,206,511	317,757	505,822	3,030,090
Deferred Revenue - Commission Credits	12,426	-	-	12,426
Foreign Exchange Contract	867,504	-	-	867,504
Total liabilities	<u>3,086,441</u>	<u>317,757</u>	<u>505,822</u>	<u>3,910,020</u>
NET ASSETS				
Held in Trust for Pension Benefits and Other Purposes	<u>\$ 560,922,310</u>	<u>254,171,032</u>	<u>459,133,265</u>	<u>1,274,226,607</u>

CITY OF EL PASO, TEXAS
COMBINING STATEMENT OF CHANGES IN NET ASSETS
PENSION TRUST FUNDS
For the four months ended December 31, 2007

		FPPF Pension Trust Fund (for the year ended December 31, 2006)		
	CEPF Pension Trust Fund	Firemen Division	Policemen Division	Total
ADDITIONS (REDUCTIONS)				
Contributions:				
Employer	\$ 5,402,197	8,020,937	11,567,974	24,991,108
Employee	3,557,545	6,630,782	7,485,861	17,674,188
Other	-	844	-	844
Total contributions	8,959,742	14,652,563	19,053,835	42,666,140
Investment earnings (loss):				
Net increase in fair value of investments	11,327,755	36,215,597	65,263,398	112,806,750
Interest	919,399	7,035	13,186	939,620
Dividends	1,325,150	65,910	119,046	1,510,106
Securities lending income	-	-	-	-
Securities lending fees	-	-	-	-
Investment advisor fees	(903,453)	(918,592)	(1,646,821)	(3,468,866)
Increase in commission credits receivable	-	-	-	-
Net investment (loss)	12,668,851	35,369,950	63,748,809	111,787,610
Other Income (Loss)				
Rental Income	-	-	861	861
Total other income (loss)	-	-	861	861
Total additions (reductions)	21,628,593	50,022,513	82,803,505	154,454,611
DEDUCTIONS				
Benefits paid to participants	9,631,722	16,135,998	21,635,347	47,403,067
Refunds of contributions	1,150,722	655,228	1,373,629	3,179,579
Administrative expenses	258,597	643,496	716,729	1,618,822
Total deductions	11,041,041	17,434,722	23,725,705	52,201,468
Change in net assets	10,587,552	32,587,791	59,077,800	102,253,143
Net assets - beginning of the year	550,334,758	221,583,241	400,055,465	1,171,973,464
Net assets - end of the year	\$ 560,922,310	254,171,032	459,133,265	1,274,226,607

CITY OF EL PASO, TEXAS

Statement of Changes in Assets and Liabilities

AGENCY FUNDS

For the four months ended December 31, 2007

	August 31, 2007	Debits	Credits	December 31, 2007
ASSETS				
Cash and Cash Equivalents	\$ 2,961,078	241,095,242	140,667,490	103,388,830
Uncollected Property Taxes	49,929,259	589,460,918	287,736,050	351,654,127
Special Assessment - PID #1	551,604		-	551,604
Due from Other Funds	4,662,096	-		4,662,096
Total assets	<u>\$ 58,104,037</u>	<u>830,556,160</u>	<u>428,403,540</u>	<u>460,256,657</u>
LIABILITIES				
Prepaid Property Taxes	\$ 1,823,775	1,797,965		25,810
Payable to Bondholders - PID #1	551,604	-		551,604
Amount Available for Bond Payments	16,792	-	13,618	30,410
Payable to Other Taxing Entities	759,282	138,869,525	240,719,064	102,608,821
Property Taxes Subject to Refund	5,023,325	-	362,560	5,385,885
Uncollected Taxes	49,929,259	287,736,050	589,460,918	351,654,127
Total Liabilities	<u>\$ 58,104,037</u>	<u>428,403,540</u>	<u>830,556,160</u>	<u>460,256,657</u>

CITY OF EL PASO, TEXAS
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR
GOVERNMENTAL FUNDS
For the four months Ended December 31, 2007

	General	Community Development Block Grants	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
EXPENDITURES						
Salaries and Wages	\$ 52,152,554	622,017		29,624	5,613,414	58,417,609
Overtime	4,808,737	568		3,077	691,503	5,503,885
Payroll taxes	2,000,244	47,805		2,592	401,738	2,452,379
FPPF - Police Division Contribution	3,839,007				205,109	4,044,116
FPPF - Fire Division Contribution	2,860,543				10,941	2,871,484
CEPF Contribution	2,388,330	70,933		3,790	573,463	3,036,516
Health benefits	6,525,074	44,042		3,872	632,196	7,205,184
Retiree health benefit contribution	814,108				104,513	918,621
Workers compensation	2,552,059	4,310		201	252,071	2,808,641
Unemployment	73,656	644		35	7,856	82,191
Employee Allowances	126,539				11,541	138,080
Outside Contracts	703,223	26,401		27,911	866,733	1,624,268
Data processing contracts	343,308				1,290	344,598
Groundkeeping	392,188					392,188
Billing and collection contracts	395,746	47,157				442,903
Facilities and public access maintenance	576,208				43,302	619,510
Janitorial contracts	315,880				66,123	382,003
Office equipment	273,657	127			8,949	282,733
Security	145,907	97			202,705	348,709
Appraisal	1,412,050	700				1,412,750
Health care providers	393,337				22,590	415,927
Professional Services	91,696	481			1,205,349	1,297,526
Legal	149,467	180			683	150,330
Audit	117,424				20,672	138,096
Engineering	(4,620)	7,388				2,768
Electricity	2,196,282				223,907	2,420,189
Water	689,704				31,022	720,726
Natural Gas	157,150				7,370	164,520
Fuel and Lubricants	1,375,375				110,856	1,486,231
Interfund Services	1,704,828	9,197		1,482	120,282	1,835,789
Personal Service Contracts	(240)			24,195	23,862	47,817
Supplies and Materials	1,424,833	4,980		56	760,607	2,190,476
Communications	607,733	1,513			140,963	750,209
Operating Leases	420,774	1,316			263,917	686,007
Prisoner custody	768,638					768,638
General liability and property insurance	272,808				3,408	276,216
Seminars and continuing education	36,313	915			12,701	49,929
Tuition reimbursement	92,491					92,491
Other Operating Expenditures	152,735	45,799			450,320	648,854
Maintenance and Repairs	523,976				30,406	554,382
Travel	81,638	6,289			162,862	250,789
Grant Match	56,486				328,672	385,158
Other Non-Operating Expenditures	26,894				665	27,559
Settlements	356,880				332,156	689,036
Community Service Projects	201,505	950,206			396,430	1,548,141
Capital Outlay	4,228	1,474,614		22,631,521	1,358,183	25,468,546
Operating contingency	187,600			2,725		190,325
Debt Service:						
Principal			632,914			632,914
Interest Expense			255,115			255,115
Fiscal Fees			1,968	(35,239)		(33,271)
Total expenditures	94,784,953	3,367,679	889,997	22,695,842	15,701,330	137,439,801
Transfers to other funds	2,016,106			6,026		2,022,132
Total expenditures and transfers out	\$ 96,801,059	3,367,679	889,997	22,701,868	15,701,330	139,461,933

CITY OF EL PASO, TEXAS

COMBINING SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR

NON-MAJOR GOVERNMENTAL FUNDS

For the four months Ended December 31, 2007

	Special Revenue Funds							
	Federal Grants	State Grants	Other Grants	Public Health			Non-Grants	Total
				Health District	Health District-Grants	Total		
Salaries and Wages	\$ 686,415	366,134	4,586	1,746,158	2,137,855	3,884,013	672,266	5,613,414
Overtime	423,439	190,525	-	43,333	19,664	62,997	14,542	691,503
Payroll taxes	36,839	20,193	316	127,967	163,971	291,938	52,452	401,738
FPPF - Police Division Contribution	136,350	68,759	-	-	-	-	-	205,109
FPPF - Fire Division Contribution	10,941	-	-	-	-	-	-	10,941
CEPF Contribution	42,426	21,067	501	205,606	259,973	465,579	43,890	573,463
Health benefits	87,480	44,221	327	261,241	208,986	470,227	29,941	632,196
Retiree health benefit contribution	-	-	-	104,513	-	104,513	-	104,513
Workers compensation	46,160	22,153	22	92,347	57,771	150,118	33,618	252,071
Unemployment	1,210	598	4	3,091	2,229	5,320	724	7,856
Employee Allowances	-	1,200	-	10,385	-	10,385	(44)	11,541
Outside Contracts	110,826	19,806	(16,424)	127,739	125,603	253,342	499,183	866,733
Data processing contracts	1,290	-	-	-	-	-	-	1,290
Facilities and public access maintenance	-	-	-	7,173	1,662	8,835	34,467	43,302
Janatorial contracts	-	-	-	15,696	34,753	50,449	15,674	66,123
Office equipment	-	-	-	6,659	654	7,313	1,636	8,949
Security	242	-	-	20,118	1,056	21,174	181,289	202,705
Health care providers	-	-	-	7,500	15,090	22,590	-	22,590
Professional Services	24,024	36,419	-	178	1,171	1,349	1,143,557	1,205,349
Legal	-	-	-	-	-	-	683	683
Audit	-	-	-	20,672	-	20,672	-	20,672
Electricity	-	-	-	49,844	12,019	61,863	162,044	223,907
Water	-	-	-	7,669	1,779	9,448	21,574	31,022
Natural Gas	-	-	-	3,706	1,382	5,088	2,282	7,370
Fuel and Lubricants	4,618	21,762	-	59,792	15,236	75,028	9,448	110,856
Interfund Services	3,286	513	-	65,992	22,558	88,550	27,933	120,282
Personal Service Contracts	20,188	-	-	-	3,530	3,530	144	23,862
Supplies and Materials	73,434	13,951	2,971	230,480	117,729	348,209	322,042	760,607
Communications	17,294	4,902	-	65,416	44,695	110,111	8,656	140,963
Operating Leases	103,223	39,616	-	7,251	105,776	113,027	8,051	263,917
General liability and property insurance	-	-	-	2,660	748	3,408	-	3,408
Seminars and continuing education	-	(2,500)	-	8,473	4,135	12,608	2,593	12,701
Other Operating Expenditures	135,538	12,412	-	215,031	10,769	225,800	76,570	450,320
Maintenance and Repairs	-	-	-	4,384	-	4,384	26,022	30,406
Travel	16,796	19,894	(767)	7,760	39,468	47,228	79,711	162,862
Grant Match	-	-	-	318,056	-	318,056	10,616	328,672
Other Non-Operating Expenditures	-	-	-	279	-	279	386	665
Settlements	-	-	-	332,156	-	332,156	-	332,156
Community Service Projects	-	-	-	-	-	-	396,430	396,430
Capital Outlay	966,984	90,284	15,224	5,111	3,414	8,525	277,166	1,358,183
Total expenditures	2,949,003	991,909	6,760	4,184,436	3,413,676	7,598,112	4,155,546	15,701,330
OTHER FINANCING SOURCES (USES)								
Transfers to other funds	-	-	-	-	-	-	-	-
Total expenditures and transfers out	\$ 2,949,003	991,909	6,760	4,184,436	3,413,676	7,598,112	4,155,546	15,701,330

CITY OF EL PASO, TEXAS
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL
GENERAL FUND

For the four months Ended December 31, 2007

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Charges to appropriations (outflows):				
Salaries and Wages	\$159,022,716	159,145,023	52,152,554	106,992,469
Overtime	8,464,705	8,688,705	4,808,737	3,879,968
Payroll taxes	6,331,563	6,359,409	2,000,244	4,359,165
FPPF - Police Division Contribution	10,795,363	10,795,363	3,839,007	6,956,356
FPPF - Fire Division Contribution	7,660,474	7,660,474	2,860,543	4,799,931
CEPF Contribution	7,022,412	7,055,502	2,388,330	4,667,172
Health benefits	15,642,948	15,660,765	6,525,074	9,135,691
Workers compensation	5,682,492	5,687,768	2,552,059	3,135,709
Unemployment	168,649	168,934	73,656	95,278
Employee Allowances	303,649	303,649	126,539	177,110
Personal Service Contracts		3,000	(240)	3,240
	<u>221,094,971</u>	<u>221,528,592</u>	<u>77,326,503</u>	<u>144,202,089</u>
Retiree health benefit contribution	2,442,323	2,442,323	814,108	1,628,215
Seminars and continuing education	285,285	289,194	36,313	252,881
Tuition reimbursement	164,610	164,610	92,491	72,119
Travel	378,365	363,898	81,638	282,260
	<u>828,260</u>	<u>817,702</u>	<u>210,442</u>	<u>607,260</u>
Outside Contracts	3,238,262	3,432,924	703,223	2,729,701
Data processing contracts	3,049,660	3,055,040	343,308	2,711,732
Groundkeeping	2,280,246	2,280,246	392,188	1,888,058
Facilities and public access maintenance	1,815,383	2,315,584	576,208	1,739,376
Janatorial contracts	1,365,933	1,365,933	315,880	1,050,053
Security	548,778	506,714	145,907	360,807
	<u>6,010,340</u>	<u>6,468,477</u>	<u>1,430,183</u>	<u>5,038,294</u>
Billing and collection contracts	1,571,100	1,571,100	395,746	1,175,354
Appraisal	2,592,020	2,592,020	1,412,050	1,179,970
	<u>4,163,120</u>	<u>4,163,120</u>	<u>1,807,796</u>	<u>2,355,324</u>
Office equipment	1,759,416	1,742,516	273,657	1,468,859
Supplies and Materials	5,989,271	6,155,690	1,424,833	4,730,857
Operating Leases	1,366,276	1,410,560	420,774	989,786
	<u>9,114,963</u>	<u>9,308,766</u>	<u>2,119,264</u>	<u>7,189,502</u>
Health care providers	1,592,814	1,364,314	393,337	970,977
Professional Services	477,563	468,648	91,696	376,952
Legal	375,000	375,000	149,467	225,533
Audit	255,025	270,625	117,424	153,201
Engineering	22,000	276,415	(4,620)	281,035
	<u>2,722,402</u>	<u>2,755,002</u>	<u>747,304</u>	<u>2,007,698</u>

CITY OF EL PASO, TEXAS
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL
GENERAL FUND

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Electricity	8,895,622	8,895,622	2,196,282	6,699,340
Water	2,869,000	2,869,000	689,704	2,179,296
Natural Gas	926,679	926,679	157,150	769,529
	<u>12,691,301</u>	<u>12,691,301</u>	<u>3,043,136</u>	<u>9,648,165</u>
Fuel and Lubricants	3,732,611	3,732,714	1,375,375	2,357,339
Interfund Services	4,259,335	4,329,260	1,704,828	2,624,432
Maintenance and Repairs	2,031,565	2,250,427	523,976	1,726,451
	<u>10,023,511</u>	<u>10,312,401</u>	<u>3,604,179</u>	<u>6,708,222</u>
Communications	2,103,431	2,038,984	607,733	1,431,251
Prisoner custody	1,890,000	1,890,000	768,638	1,121,362
Grant Match	806,684	751,144	56,486	694,658
Settlements	829,049	852,521	356,880	495,641
Community Service Projects	588,361	588,361	201,505	386,856
Capital Outlay		1,223,764	4,228	1,219,536
Operating contingency	1,000,000	594,400	187,600	406,800
Other Non-Operating Expenditures	173,000	348,000	26,894	321,106
Salary reserve	2,012,203	1,961,807		1,961,807
Other Operating Expenditures	914,297	974,690	152,735	821,955
General liability and property insurance	555,125	544,809	272,808	272,001
Transfers to other funds	5,409,527	8,434,794	2,016,106	6,418,688
Total charges to appropriations	<u>\$289,218,467</u>	<u>294,736,599</u>	<u>96,801,059</u>	<u>198,749,648</u>

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - General Government

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Mayor and Council					
Salaries and Wages	\$ 841,514	842,589	255,131	587,458	30.28%
Overtime			1,408	(1,408)	
Payroll taxes	67,511	67,511	20,375	47,136	30.18%
CEPF Contribution	54,331	54,331	18,404	35,927	33.87%
Health benefits	124,030	124,030	47,343	76,687	38.17%
Workers compensation	3,908	3,908	1,662	2,246	42.53%
Unemployment	558	558	253	305	45.34%
Employee Allowances	40,956	40,956	14,124	26,832	34.49%
Outside Contracts	47,000	47,000	18,417	28,583	39.19%
Office equipment	1,200	1,200		1,200	
Fuel and Lubricants	3,000	3,000	971	2,029	32.37%
Interfund Services	10,400	9,325	2,263	7,062	24.27%
Supplies and Materials	19,800	19,800	1,993	17,807	10.07%
Communications	6,000	7,163	957	6,206	13.36%
Operating Leases	3,600	3,600	331	3,269	9.19%
Other Operating Expenditures	89,000	87,771	8,181	79,590	9.32%
Travel	29,000	29,000	3,548	25,452	12.23%
Transfers to other funds		66	66		100.00%
Total charges to appropriations	<u>\$ 1,341,808</u>	<u>1,341,808</u>	<u>395,427</u>	<u>946,381</u>	29.47%
City Manager					
Salaries and Wages	\$ 1,297,466	1,333,161	432,638	900,523	32.45%
Overtime			825	(825)	
Payroll taxes	84,743	84,743	20,021	64,722	23.63%
CEPF Contribution	145,576	145,576	48,662	96,914	33.43%
Health benefits	69,164	69,164	28,829	40,335	41.68%
Workers compensation	6,268	6,268	2,944	3,324	46.97%
Unemployment	1,306	1,306	591	715	45.25%
Employee Allowances	44,278	44,278	17,162	27,116	38.76%
Outside Contracts	66,000	64,700	7,266	57,434	11.23%
Office equipment	1,000	900		900	
Interfund Services	4,750	5,051	119	4,932	2.36%
Supplies and Materials	28,152	28,952	11,389	17,563	39.34%
Communications	8,500	8,799	1,347	7,452	15.31%
Operating Leases	7,098	7,098	1,088	6,010	15.33%
Seminars and continuing education	10,000	12,741	2,594	10,147	20.36%
Other Operating Expenditures	14,265	11,524	3,144	8,380	27.28%
Travel	29,000	29,000	9,696	19,304	33.43%
Total charges to appropriations	<u>\$ 1,817,566</u>	<u>1,853,261</u>	<u>588,315</u>	<u>1,264,946</u>	31.74%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - General Government

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
Municipal Clerk					
Salaries and Wages	\$ 211,118	211,118	53,422	157,696	25.30%
Overtime			175	(175)	
Payroll taxes	16,169	16,169	4,488	11,681	27.76%
CEPF Contribution	21,913	21,913	6,222	15,691	28.39%
Health benefits	9,910	9,910	4,312	5,598	43.51%
Workers compensation	1,206	1,206	517	689	42.87%
Unemployment	212	212	89	123	41.98%
Outside Contracts	296,700	296,700	37,909	258,791	12.78%
Interfund Services	2,000	2,000	94	1,906	4.70%
Supplies and Materials	6,718	12,718	1,798	10,920	14.14%
Operating Leases	6,000	6,000	658	5,342	10.97%
Seminars and continuing education	1,200	1,200	1,257	(57)	104.75%
Other Operating Expenditures	15,800	15,800	3,611	12,189	22.85%
Travel	6,100	6,100	1,460	4,640	23.93%
Total charges to appropriations	<u>\$ 595,046</u>	<u>601,046</u>	<u>116,012</u>	<u>485,034</u>	19.30%
Financial Services					
Salaries and Wages	\$ 1,866,078	1,908,311	650,367	1,257,944	34.08%
Overtime			4,243	(4,243)	
Payroll taxes	139,622	142,852	47,788	95,064	33.45%
CEPF Contribution	211,396	216,329	78,367	137,962	36.23%
Health benefits	127,598	127,598	53,302	74,296	41.77%
Workers compensation	7,588	7,588	3,758	3,830	49.53%
Unemployment	1,843	1,843	843	1,000	45.74%
Employee Allowances	4,216	4,216	1,454	2,762	34.49%
Outside Contracts	51,500	48,500	(1,255)	49,755	-2.59%
Data processing contracts		5,380	5,380		100.00%
Appraisal	10,000	10,000	700	9,300	7.00%
Professional Services	20,000	18,085	6,126	11,959	33.87%
Audit	255,025	270,625	117,424	153,201	43.39%
Engineering	2,000	3,915	(4,620)	8,535	-118.01%
Fuel and Lubricants	2,500	2,500	572	1,928	22.88%
Interfund Services	11,500	12,000	3,331	8,669	27.76%
Personal Service Contracts			(240)	240	
Supplies and Materials	44,110	44,610	19,370	25,240	43.42%
Communications	3,850	5,950	1,300	4,650	21.85%
Operating Leases	17,950	20,350	5,068	15,282	24.90%
Seminars and continuing education	2,500	2,600	1,482	1,118	57.00%
Other Operating Expenditures	7,800	7,100	2,150	4,950	30.28%
Travel	8,500	5,600	1,933	3,667	34.52%
Capital Outlay		16,620	1,302	15,318	7.83%
Total charges to appropriations	<u>\$ 2,795,576</u>	<u>2,882,572</u>	<u>1,000,145</u>	<u>1,882,427</u>	34.70%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - General Government

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Information Technology					
Salaries and Wages	\$ 2,520,783	2,654,998	813,762	1,841,236	30.65%
Overtime			6,800	(6,800)	
Payroll taxes	191,261	201,530	61,194	140,336	30.36%
CEPF Contribution	244,603	260,279	87,297	172,982	33.54%
Health benefits	139,162	146,072	66,048	80,024	45.22%
Workers compensation	10,427	11,099	4,688	6,411	42.24%
Unemployment	2,521	2,656	1,175	1,481	44.24%
Employee Allowances	4,216	4,216	1,454	2,762	34.49%
Outside Contracts	387,111	387,111	96,323	290,788	24.88%
Data processing contracts	2,924,660	2,924,660	336,226	2,588,434	11.50%
Facilities and public access maintenance	1,000	1,000	95	905	9.50%
Office equipment	1,462,460	1,462,460	231,983	1,230,477	15.86%
Engineering		82,500		82,500	
Fuel and Lubricants	9,500	9,500	2,654	6,846	27.94%
Interfund Services	19,700	19,700	2,275	17,425	11.55%
Supplies and Materials	149,617	160,184	29,141	131,043	18.19%
Communications	1,539,030	1,539,030	499,111	1,039,919	32.43%
Operating Leases	38,367	38,367	8,442	29,925	22.00%
Seminars and continuing education	41,450	35,950	900	35,050	2.50%
Other Operating Expenditures	200	49,600	88	49,512	0.18%
Maintenance and Repairs	2,000	2,000		2,000	
Travel	21,870	22,870	7,431	15,439	32.49%
Capital Outlay		752,336		752,336	
Total charges to appropriations	<u>\$ 9,709,938</u>	<u>10,768,118</u>	<u>2,257,087</u>	<u>8,511,031</u>	20.96%
City Attorney					
Salaries and Wages	\$ 2,637,190	2,637,190	850,906	1,786,284	32.27%
Overtime			1,119	(1,119)	
Payroll taxes	185,997	185,997	50,372	135,625	27.08%
CEPF Contribution	283,446	283,446	96,936	186,510	34.20%
Health benefits	89,040	89,040	38,747	50,293	43.52%
Workers compensation	11,234	11,234	4,850	6,384	43.17%
Unemployment	529	529	480	49	90.74%
Employee Allowances	12,372	12,372	4,540	7,832	36.70%
Outside Contracts	10,000	10,000	722	9,278	7.22%
Office equipment	3,500	3,500		3,500	
Professional Services	237,500	237,500	21,484	216,016	9.05%
Legal	375,000	375,000	149,467	225,533	39.86%
Interfund Services	4,800	4,800	945	3,855	19.69%
Supplies and Materials	33,000	34,000	4,376	29,624	12.87%
Operating Leases	15,000	15,000	3,685	11,315	24.57%
Seminars and continuing education	3,000	6,000	1,956	4,044	32.60%
Other Operating Expenditures	8,500	8,500		8,500	
Travel	16,000	13,000	3,480	9,520	26.77%
Settlements	829,049	829,049	356,880	472,169	43.05%
Capital Outlay		1,229	1,085	144	88.28%
Total charges to appropriations	<u>\$ 4,755,157</u>	<u>4,757,386</u>	<u>1,592,030</u>	<u>3,165,356</u>	33.46%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - General Government

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Office of Management and Budget					
Salaries and Wages	\$ 979,571	943,876	285,805	658,071	30.28%
Overtime			9	(9)	
Payroll taxes	73,220	73,220	20,651	52,569	28.20%
CEPF Contribution	112,317	112,317	34,026	78,291	30.29%
Health benefits	35,291	35,291	15,264	20,027	43.25%
Workers compensation	4,290	4,290	1,815	2,475	42.31%
Unemployment	988	988	429	559	43.42%
Employee Allowances	3,373	3,373	1,454	1,919	43.11%
Outside Contracts	73,250	80,250	40,836	39,414	50.89%
Interfund Services	6,500	6,500	386	6,114	5.94%
Personal Service Contracts		3,000		3,000	
Supplies and Materials	10,224	11,559	3,858	7,701	33.38%
Communications	600	165	165		100.00%
Operating Leases	7,000	6,500	1,052	5,448	16.18%
Seminars and continuing education	300	900	477	423	53.00%
Other Operating Expenditures	500	500		500	
Travel	12,000	12,000	6,947	5,053	57.89%
Total charges to appropriations	<u>\$ 1,319,424</u>	<u>1,294,729</u>	<u>413,174</u>	<u>881,555</u>	31.91%
Planning					
Salaries and Wages	\$ 1,580,355	1,580,355	452,301	1,128,054	28.62%
Overtime	3,900	3,900	12,341	(8,441)	316.44%
Payroll taxes	121,031	121,031	34,797	86,234	28.75%
CEPF Contribution	185,525	185,525	56,644	128,881	30.53%
Health benefits	154,187	154,187	63,632	90,555	41.27%
Workers compensation	7,907	7,907	4,405	3,502	55.71%
Unemployment	1,590	1,590	696	894	43.77%
Outside Contracts	9,360	9,360	893	8,467	9.54%
Office equipment	4,275	4,275	4,610	(335)	107.84%
Appraisal	2,600	2,600		2,600	
Interfund Services	17,310	17,310	6,166	11,144	35.62%
Supplies and Materials	24,692	24,692	5,801	18,891	23.49%
Communications	1,318	1,318	1,520	(202)	115.33%
Operating Leases	2,137	2,137	772	1,365	36.13%
Seminars and continuing education	2,993	2,993	1,710	1,283	57.13%
Other Operating Expenditures	3,462	3,462	560	2,902	16.18%
Travel	15,415	15,415	4,353	11,062	28.24%
Total charges to appropriations	<u>\$ 2,138,057</u>	<u>2,138,057</u>	<u>651,201</u>	<u>1,486,856</u>	30.46%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - General Government

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Personnel					
Salaries and Wages	\$ 1,303,175	1,359,532	400,899	958,633	29.49%
Overtime			1,542	(1,542)	
Payroll taxes	100,474	104,785	30,297	74,488	28.91%
CEPF Contribution	152,572	159,155	48,884	110,271	30.71%
Health benefits	103,364	106,589	43,449	63,140	40.76%
Workers compensation	5,103	5,465	2,579	2,886	47.19%
Unemployment	1,324	1,381	606	775	43.88%
Employee Allowances	4,216	4,216	1,454	2,762	34.49%
Outside Contracts	39,000	43,000	8,590	34,410	19.98%
Office equipment	950	1,750		1,750	
Professional Services	30,000	30,000	13,388	16,612	44.63%
Interfund Services	10,300	11,100	3,818	7,282	34.40%
Supplies and Materials	17,200	20,667	6,415	14,252	31.04%
Communications	1,300	1,300	235	1,065	18.08%
Operating Leases	15,000	15,000	3,617	11,383	24.11%
Seminars and continuing education	65,700	65,700	38	65,662	0.06%
Tuition reimbursement	164,610	164,610	92,491	72,119	56.19%
Other Operating Expenditures	8,050	8,633	4,683	3,950	54.25%
Travel	200	333		333	
Total charges to appropriations	<u>\$ 2,022,538</u>	<u>2,103,216</u>	<u>662,985</u>	<u>1,440,231</u>	31.52%
Tax Office					
Salaries and Wages	\$ 831,879	831,879	262,551	569,328	31.56%
Overtime			3,209	(3,209)	
Payroll taxes	61,725	61,725	17,766	43,959	28.78%
CEPF Contribution	88,006	88,006	28,398	59,608	32.27%
Health benefits	82,915	82,915	35,094	47,821	42.33%
Workers compensation	3,667	3,667	1,580	2,087	43.09%
Unemployment	835	835	374	461	44.79%
Employee Allowances	4,216	4,216	1,454	2,762	34.49%
Outside Contracts	23,416	23,416		23,416	
Data processing contracts	120,000	120,000		120,000	
Office equipment	9,800	9,800	246	9,554	2.51%
Security	5,000	5,000	1,167	3,833	23.34%
Appraisal	2,494,420	2,494,420	1,411,350	1,083,070	56.58%
Interfund Services	146,000	146,000	76,576	69,424	52.45%
Supplies and Materials	34,050	34,050	7,166	26,884	21.05%
Communications	1,000	1,000	298	702	29.80%
Operating Leases	3,500	3,500	876	2,624	25.03%
Other Operating Expenditures	1,700	1,700	667	1,033	39.24%
Travel	15,000	15,000	3,133	11,867	20.89%
Other Non-Operating Expenditures			5	(5)	
Total charges to appropriations	<u>\$ 3,927,129</u>	<u>3,927,129</u>	<u>1,851,910</u>	<u>2,075,219</u>	47.16%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - General Government

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
General government					
Salaries and Wages	\$ 14,069,129	14,303,009	4,457,782	9,845,227	31.17%
Overtime	3,900	3,900	31,671	(27,771)	812.08%
Payroll taxes	1,041,753	1,059,563	307,749	751,814	29.04%
CEPF Contribution	1,499,685	1,526,877	503,840	1,023,037	33.00%
Health benefits	934,661	944,796	396,020	548,776	41.92%
Workers compensation	61,598	62,632	28,798	33,834	45.98%
Unemployment	11,706	11,898	5,536	6,362	46.53%
Employee Allowances	117,843	117,843	43,096	74,747	36.57%
Outside Contracts	1,003,337	1,010,037	209,701	800,336	20.76%
Data processing contracts	3,044,660	3,050,040	341,606	2,708,434	11.20%
Facilities and public access maintenance	1,000	1,000	95	905	9.50%
Office equipment	1,483,185	1,483,885	236,839	1,247,046	15.96%
Security	5,000	5,000	1,167	3,833	23.34%
Appraisal	2,507,020	2,507,020	1,412,050	1,094,970	56.32%
Professional Services	287,500	285,585	40,998	244,587	14.36%
Legal	375,000	375,000	149,467	225,533	39.86%
Audit	255,025	270,625	117,424	153,201	43.39%
Engineering	2,000	86,415	(4,620)	91,035	-5.35%
Fuel and Lubricants	15,000	15,000	4,197	10,803	27.98%
Interfund Services	233,260	233,786	95,973	137,813	41.05%
Personal Service Contracts		3,000	(240)	3,240	-8.00%
Supplies and Materials	367,563	391,232	91,307	299,925	23.34%
Communications	1,561,598	1,564,725	504,933	1,059,792	32.27%
Operating Leases	115,652	117,552	25,589	91,963	21.77%
Seminars and continuing education	127,143	128,084	10,414	117,670	8.13%
Tuition reimbursement	164,610	164,610	92,491	72,119	56.19%
Other Operating Expenditures	149,277	194,590	23,084	171,506	11.86%
Maintenance and Repairs	2,000	2,000		2,000	
Travel	153,085	148,318	41,981	106,337	28.30%
Other Non-Operating Expenditures			5	(5)	
Settlements	829,049	829,049	356,880	472,169	43.05%
Capital Outlay		770,185	2,387	767,798	0.31%
Transfers to other funds		66	66		100.00%
Total charges to appropriations	<u>\$ 30,422,239</u>	<u>31,667,322</u>	<u>9,528,286</u>	<u>22,139,036</u>	<u>30.09%</u>

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Public Safety

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Police Department					
Salaries and Wages	\$ 66,427,666	66,427,666	22,058,972	44,368,694	33.21%
Overtime	5,186,221	5,186,221	2,448,813	2,737,408	47.22%
Payroll taxes	1,735,110	1,735,110	537,443	1,197,667	30.97%
FPPF - Police Division Contribution	10,795,363	10,795,363	3,839,007	6,956,356	35.56%
CEPF Contribution	1,230,035	1,230,035	406,962	823,073	33.09%
Health benefits	6,754,619	6,754,619	2,805,145	3,949,474	41.53%
Workers compensation	2,904,849	2,904,849	1,235,863	1,668,986	42.54%
Unemployment	71,768	71,768	29,806	41,962	41.53%
Employee Allowances	117,837	117,837	51,298	66,539	43.53%
Outside Contracts	738,889	758,989	140,413	618,576	18.50%
Groundkeeping	780	780	390	390	50.00%
Office equipment	47,767	48,167	4,471	43,696	9.28%
Security	68,000	68,000	21,538	46,462	31.67%
Health care providers	226,340	221,840	20,112	201,728	9.07%
Professional Services	114,600	107,600	9,382	98,218	8.72%
Fuel and Lubricants	1,666,563	1,666,563	615,071	1,051,492	36.91%
Interfund Services	1,867,984	1,866,734	668,606	1,198,128	35.82%
Supplies and Materials	1,722,577	1,705,747	381,627	1,324,120	22.37%
Communications	90,190	90,190	31,350	58,840	34.76%
Operating Leases	369,672	412,056	168,559	243,497	40.91%
Prisoner custody	1,890,000	1,890,000	768,638	1,121,362	40.67%
General liability and property insurance	237,665	227,349	199,849	27,500	87.90%
Other Operating Expenditures	34,010	43,090	9,626	33,464	22.34%
Maintenance and Repairs	40,300	40,300	8,986	31,314	22.30%
Travel	9,500	9,500	3,634	5,866	38.25%
Grant Match	586,000	530,460	56,486	473,974	10.65%
Settlements		23,472		23,472	
Capital Outlay		50,000		50,000	
Total charges to appropriations	<u>\$ 104,934,305</u>	<u>104,984,305</u>	<u>36,522,047</u>	<u>68,462,258</u>	34.79%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Public Safety

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Fire Department					
Salaries and Wages	\$ 43,912,713	43,912,713	14,242,006	29,670,707	32.43%
Overtime	2,708,000	2,932,000	2,078,286	853,714	70.88%
Payroll taxes	859,894	859,894	273,308	586,586	31.78%
FPPF - Fire Division Contribution	7,660,474	7,660,474	2,860,543	4,799,931	37.34%
CEPF Contribution	369,135	369,135	138,801	230,334	37.60%
Health benefits	4,943,449	4,943,449	2,059,541	2,883,908	41.66%
Workers compensation	1,522,414	1,522,414	737,268	785,146	48.43%
Unemployment	50,338	50,338	22,622	27,716	44.94%
Employee Allowances	3,600	3,600	900	2,700	25.00%
Outside Contracts	315,512	315,512	18,908	296,604	5.99%
Data processing contracts	5,000	5,000	1,702	3,298	34.04%
Billing and collection contracts	1,532,000	1,532,000	390,602	1,141,398	25.50%
Facilities and public access maintenance	32,583	32,583	14,066	18,517	43.17%
Office equipment	129,500	129,500	3,995	125,505	3.08%
Security	55,000	55,000	15,071	39,929	27.40%
Health care providers	1,366,474	1,142,474	373,225	769,249	32.67%
Fuel and Lubricants	785,770	785,770	306,970	478,800	39.07%
Interfund Services	106,000	106,000	33,819	72,181	31.90%
Supplies and Materials	1,672,238	1,672,238	536,000	1,136,238	32.05%
Communications	31,720	31,720	9,868	21,852	31.11%
Operating Leases	528,500	528,500	123,051	405,449	23.28%
Seminars and continuing education	20,000	20,000	3,965	16,035	19.83%
Other Operating Expenditures	78,500	78,500	33,286	45,214	42.40%
Maintenance and Repairs	58,590	58,590	14,715	43,875	25.12%
Travel	44,500	44,500	14,214	30,286	31.94%
Grant Match	86,000	86,000		86,000	
Total charges to appropriations	<u>\$ 68,877,904</u>	<u>68,877,904</u>	<u>24,306,732</u>	<u>44,571,172</u>	35.29%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Public Safety

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Municipal Court					
Salaries and Wages	\$ 3,033,868	3,033,868	978,690	2,055,178	32.26%
Overtime	29,814	29,814	11,538	18,276	38.70%
Payroll taxes	231,241	231,241	74,234	157,007	32.10%
CEPF Contribution	283,713	283,713	94,099	189,614	33.17%
Health benefits	253,874	253,874	107,232	146,642	42.24%
Workers compensation	12,139	12,139	5,854	6,285	48.22%
Unemployment	2,492	2,492	1,149	1,343	46.11%
Employee Allowances	20,920	20,920	7,214	13,706	34.48%
Outside Contracts	157,804	157,804	50,425	107,379	31.95%
Billing and collection contracts	19,100	19,100	4,834	14,266	25.31%
Janatorial contracts	28,000	28,000	6,851	21,149	24.47%
Office equipment	7,500	7,500	2,999	4,501	39.99%
Professional Services	4,000	4,000		4,000	
Electricity	28,900	28,900	7,481	21,419	25.89%
Water	2,800	2,800	403	2,397	14.39%
Natural Gas	1,000	1,000	174	826	17.40%
Fuel and Lubricants	625	625		625	
Interfund Services	15,600	15,700	5,484	10,216	34.93%
Supplies and Materials	31,200	31,100	4,655	26,445	14.97%
Communications	243,282	172,733	4,664	168,069	2.70%
Operating Leases	71,620	71,620	20,017	51,603	27.95%
Seminars and continuing education	3,000	3,000	21	2,979	0.70%
Other Operating Expenditures	5,925	5,925	1,084	4,841	18.30%
Travel	22,500	22,500	897	21,603	3.99%
Other Non-Operating Expenditures	73,000	73,000	26,889	46,111	36.83%
Total charges to appropriations	<u>\$ 4,583,917</u>	<u>4,513,368</u>	<u>1,416,888</u>	<u>3,096,480</u>	31.39%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Public Safety

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Public Safety					
Salaries and Wages	\$ 113,374,247	113,374,247	37,279,668	76,094,579	32.88%
Overtime	7,924,035	8,148,035	4,538,637	3,609,398	55.70%
Payroll taxes	2,826,245	2,826,245	884,985	1,941,260	31.31%
FPPF - Police Division Contribution	10,795,363	10,795,363	3,839,007	6,956,356	35.56%
FPPF - Fire Division Contribution	7,660,474	7,660,474	2,860,543	4,799,931	37.34%
CEPF Contribution	1,882,883	1,882,883	639,862	1,243,021	33.98%
Health benefits	11,951,942	11,951,942	4,971,918	6,980,024	41.60%
Workers compensation	4,439,402	4,439,402	1,978,985	2,460,417	44.58%
Unemployment	124,598	124,598	53,577	71,021	43.00%
Employee Allowances	142,357	142,357	59,412	82,945	41.73%
Outside Contracts	1,212,205	1,232,305	209,746	1,022,559	17.02%
Data processing contracts	5,000	5,000	1,702	3,298	34.04%
Groundkeeping	780	780	390	390	50.00%
Billing and collection contracts	1,551,100	1,551,100	395,436	1,155,664	25.49%
Facilities and public access maintenance	32,583	32,583	14,066	18,517	43.17%
Janatorial contracts	28,000	28,000	6,851	21,149	24.47%
Office equipment	184,767	185,167	11,465	173,702	6.19%
Security	123,000	123,000	36,609	86,391	29.76%
Health care providers	1,592,814	1,364,314	393,337	970,977	28.83%
Professional Services	118,600	111,600	9,382	102,218	8.41%
Electricity	28,900	28,900	7,481	21,419	25.89%
Water	2,800	2,800	403	2,397	14.39%
Natural Gas	1,000	1,000	174	826	17.40%
Fuel and Lubricants	2,452,958	2,452,958	922,041	1,530,917	37.59%
Interfund Services	1,989,584	1,988,434	707,909	1,280,525	35.60%
Supplies and Materials	3,426,015	3,409,085	922,282	2,486,803	27.05%
Communications	365,192	294,643	45,882	248,761	15.57%
Operating Leases	969,792	1,012,176	311,627	700,549	30.79%
Prisoner custody	1,890,000	1,890,000	768,638	1,121,362	40.67%
General liability and property insurance	237,665	227,349	199,849	27,500	87.90%
Seminars and continuing education	23,000	23,000	3,986	19,014	17.33%
Other Operating Expenditures	118,435	127,515	43,996	83,519	34.50%
Maintenance and Repairs	98,890	98,890	23,701	75,189	23.97%
Travel	76,500	76,500	18,745	57,755	24.50%
Grant Match	672,000	616,460	56,486	559,974	9.16%
Other Non-Operating Expenditures	73,000	73,000	26,889	46,111	36.83%
Settlements		23,472		23,472	
Capital Outlay		50,000		50,000	
Total charges to appropriations	\$ 178,396,126	178,375,577	62,245,667	116,129,910	34.90%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Public Works

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Administration					
Salaries and Wages	\$ 1,812,086	1,862,582	681,097	1,181,485	36.57%
Overtime	46,200	46,200	22,665	23,535	49.06%
Payroll taxes	140,897	148,025	53,515	94,510	36.15%
CEPF Contribution	219,304	225,202	85,534	139,668	37.98%
Health benefits	200,258	207,940	86,043	121,897	41.38%
Workers compensation	63,574	66,634	34,548	32,086	51.85%
Unemployment	1,870	1,921	880	1,041	45.81%
Employee Allowances	6,324	6,324		6,324	
Outside Contracts	47,000	76,110	14,932	61,178	19.62%
Groundkeeping	43,500	43,500	11,974	31,526	27.53%
Facilities and public access maintenance	611,000	1,111,201	321,994	789,207	28.98%
Janatorial contracts	697,800	697,800	159,058	538,742	22.79%
Office equipment	33,350	13,350	842	12,508	6.31%
Security	201,952	201,952	75,588	126,364	37.43%
Electricity	8,866,722	8,866,722	2,188,801	6,677,921	24.69%
Water	794,501	794,501	171,723	622,778	21.61%
Natural Gas	917,548	917,548	154,477	763,071	16.84%
Fuel and Lubricants	40,000	40,000	15,391	24,609	38.48%
Interfund Services	240,700	310,249	157,743	152,506	50.84%
Supplies and Materials	106,306	160,632	42,164	118,468	26.25%
Communications	4,000	6,000	1,865	4,135	31.08%
Operating Leases	20,360	20,360	5,604	14,756	27.52%
Seminars and continuing education	2,400	2,318	2,347	(29)	101.25%
Other Operating Expenditures	1,500	1,500	47	1,453	3.13%
Maintenance and Repairs	338,000	363,562	78,963	284,599	21.72%
Travel	2,400	2,482	2,482		100.00%
Total charges to appropriations	<u>\$ 15,459,552</u>	<u>16,194,615</u>	<u>4,370,277</u>	<u>11,824,338</u>	26.99%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Public Works

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
Engineering					
Salaries and Wages	\$ 2,711,677	2,711,677	963,855	1,747,822	35.54%
Overtime	5,000	5,000	4,720	280	94.40%
Payroll taxes	205,524	205,524	72,401	133,123	35.23%
CEPF Contribution	318,312	318,312	115,123	203,189	36.17%
Health benefits	210,568	210,568	89,784	120,784	42.64%
Workers compensation	21,327	21,327	9,834	11,493	46.11%
Unemployment	2,747	2,747	1,268	1,479	46.16%
Employee Allowances	4,216	4,216	1,454	2,762	34.49%
Outside Contracts	4,450	4,450	72	4,378	1.62%
Office equipment	4,250	4,250	584	3,666	13.74%
Engineering	20,000	190,000		190,000	
Fuel and Lubricants	41,000	41,000	8,466	32,534	20.65%
Interfund Services	22,145	23,145	11,086	12,059	47.90%
Supplies and Materials	66,950	75,650	19,793	55,857	26.16%
Communications	21,490	21,490	4,935	16,555	22.96%
Operating Leases	10,000	10,000	3,388	6,612	33.88%
Seminars and continuing education	22,576	21,876	4,180	17,696	19.11%
Other Operating Expenditures	15,645	15,645	2,663	12,982	17.02%
Travel	43,236	43,236	1,114	42,122	2.58%
Capital Outlay		30,400		30,400	
Total charges to appropriations	<u>\$ 3,751,113</u>	<u>3,960,513</u>	<u>1,314,720</u>	<u>2,645,793</u>	33.20%
Building Services					
Salaries and Wages	\$ 2,482,065	2,482,065	670,249	1,811,816	27.00%
Overtime	26,250	26,250	17,414	8,836	66.34%
Payroll taxes	191,679	191,679	52,709	138,970	27.50%
CEPF Contribution	291,769	291,769	82,646	209,123	28.33%
Health benefits	198,455	198,455	79,686	118,769	40.15%
Workers compensation	88,707	88,707	36,633	52,074	41.30%
Unemployment	2,513	2,513	1,074	1,439	42.74%
Employee Allowances			8,251	(8,251)	
Outside Contracts	1,200	4,200	204	3,996	4.86%
Billing and collection contracts	20,000	20,000	310	19,690	1.55%
Office equipment	192	2,192		2,192	
Security	4,800	4,800	585	4,215	12.19%
Professional Services	9,888	9,888	3,500	6,388	35.40%
Fuel and Lubricants	87,903	87,903	27,672	60,231	31.48%
Interfund Services	101,361	101,361	13,398	87,963	13.22%
Supplies and Materials	126,102	120,102	21,800	98,302	18.15%
Communications	34,061	34,061	8,653	25,408	25.40%
Operating Leases	3,936	3,936		3,936	
Seminars and continuing education	7,026	7,026	7,276	(250)	103.56%
Other Operating Expenditures	14,620	15,620	5,819	9,801	37.25%
Travel	8,916	8,916	936	7,980	10.50%
Total charges to appropriations	<u>\$ 3,701,443</u>	<u>3,701,443</u>	<u>1,038,815</u>	<u>2,662,628</u>	28.07%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Public Works

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
<u>Streets</u>					
Salaries and Wages	\$ 7,090,211	6,890,211	2,408,537	4,481,674	34.96%
Overtime	294,000	294,000	104,162	189,838	35.43%
Payroll taxes	582,449	582,449	189,843	392,606	32.59%
CEPF Contribution	891,194	891,194	307,692	583,502	34.53%
Health benefits	775,507	775,507	322,979	452,528	41.65%
Workers compensation	417,277	417,277	206,771	210,506	49.55%
Unemployment	7,641	7,641	3,438	4,203	44.99%
Outside Contracts	8,000	8,000	558	7,442	6.98%
Groundkeeping	578,365	578,365	110,430	467,935	19.09%
Facilities and public access maintenance	1,008,800	1,008,800	221,234	787,566	21.93%
Office equipment	7,000	7,000	803	6,197	11.47%
Professional Services	12,700	12,700		12,700	
Fuel and Lubricants	640,000	640,000	283,342	356,658	44.27%
Interfund Services	1,315,800	1,315,800	605,019	710,781	45.98%
Supplies and Materials	447,850	448,150	55,848	392,302	12.46%
Communications	24,200	25,135	14,523	10,612	57.78%
Operating Leases	57,800	57,800	12,082	45,718	20.90%
Seminars and continuing education	31,000	31,000	(457)	31,457	-1.47%
Other Operating Expenditures	14,750	14,750	3,314	11,436	22.47%
Maintenance and Repairs	933,000	1,126,300	274,265	852,035	24.35%
Travel	17,600	17,065	1,697	15,368	9.94%
Capital Outlay		141,000	1,729	139,271	1.23%
Total charges to appropriations	<u>\$ 15,155,144</u>	<u>15,290,144</u>	<u>5,127,809</u>	<u>10,162,335</u>	33.54%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Public Works

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	% of Budget
	Original	Final		Positive (Negative)	
Public works					
Salaries and Wages	\$ 14,096,039	13,946,535	4,723,738	9,222,797	33.87%
Overtime	371,450	371,450	148,961	222,489	40.10%
Payroll taxes	1,120,549	1,127,677	368,468	759,209	32.67%
CEPF Contribution	1,720,579	1,726,477	590,995	1,135,482	34.23%
Health benefits	1,384,788	1,392,470	578,492	813,978	41.54%
Workers compensation	590,885	593,945	287,786	306,159	48.45%
Unemployment	14,771	14,822	6,660	8,162	44.93%
Employee Allowances	10,540	10,540	9,705	835	92.08%
Outside Contracts	60,650	92,760	15,766	76,994	17.00%
Groundkeeping	621,865	621,865	122,404	499,461	19.68%
Billing and collection contracts	20,000	20,000	310	19,690	1.55%
Facilities and public access maintenance	1,619,800	2,120,001	543,228	1,576,773	25.62%
Janatorial contracts	697,800	697,800	159,058	538,742	22.79%
Office equipment	44,792	26,792	2,229	24,563	8.32%
Security	206,752	206,752	76,173	130,579	36.84%
Professional Services	22,588	22,588	3,500	19,088	15.49%
Engineering	20,000	190,000		190,000	
Electricity	8,866,722	8,866,722	2,188,801	6,677,921	24.69%
Water	794,501	794,501	171,723	622,778	21.61%
Natural Gas	917,548	917,548	154,477	763,071	16.84%
Fuel and Lubricants	808,903	808,903	334,871	474,032	41.40%
Interfund Services	1,680,006	1,750,555	787,246	963,309	44.97%
Supplies and Materials	747,208	804,534	139,605	664,929	17.35%
Communications	83,751	86,686	29,976	56,710	34.58%
Operating Leases	92,096	92,096	21,074	71,022	22.88%
Seminars and continuing education	63,002	62,220	13,346	48,874	21.45%
Other Operating Expenditures	46,515	47,515	11,843	35,672	24.92%
Maintenance and Repairs	1,271,000	1,489,862	353,228	1,136,634	23.71%
Travel	72,152	71,699	6,229	65,470	8.69%
Capital Outlay		171,400	1,729	169,671	1.01%
Total charges to appropriations	<u>\$ 38,067,252</u>	<u>39,146,715</u>	<u>11,851,621</u>	<u>27,295,094</u>	30.27%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Parks Department

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Parks Department					
Salaries and Wages	\$ 7,065,017	7,102,948	2,261,392	4,841,556	31.84%
Overtime	165,320	165,320	62,980	102,340	38.10%
Payroll taxes	552,313	555,221	177,448	377,773	31.96%
CEPF Contribution	782,234	782,234	257,646	524,588	32.94%
Health benefits	566,595	566,595	241,787	324,808	42.67%
Workers compensation	391,886	393,068	165,312	227,756	42.06%
Unemployment	7,241	7,283	3,238	4,045	44.46%
Employee Allowances	4,216	4,216	1,938	2,278	45.97%
Outside Contracts	235,720	242,720	15,783	226,937	6.50%
Groundkeeping	1,657,601	1,657,601	269,394	1,388,207	16.25%
Facilities and public access maintenance	150,000	150,000	18,082	131,918	12.05%
Janatorial contracts	400,000	400,000	91,488	308,512	22.87%
Office equipment	500	500		500	
Security	147,064	105,000	17,809	87,191	16.96%
Water	2,071,699	2,071,699	517,578	1,554,121	24.98%
Fuel and Lubricants	444,000	444,000	109,462	334,538	24.65%
Interfund Services	327,085	327,085	109,316	217,769	33.42%
Supplies and Materials	604,176	570,136	70,849	499,287	12.43%
Communications	46,000	46,040	8,752	37,288	19.01%
Operating Leases	85,100	85,100	39,095	46,005	45.94%
Seminars and continuing education	9,000	12,000	4,162	7,838	34.68%
Other Operating Expenditures	22,800	22,800	709	22,091	3.11%
Maintenance and Repairs	641,225	641,225	138,760	502,465	21.64%
Travel	13,000	10,000	187	9,813	1.87%
Capital Outlay		55,000	(88)	55,088	-0.16%
Total charges to appropriations	<u>\$ 16,389,792</u>	<u>16,417,791</u>	<u>4,583,079</u>	<u>11,834,712</u>	27.92%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Library

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Library					
Salaries and Wages	\$ 5,269,792	5,269,792	1,783,872	3,485,920	33.85%
Overtime			5,396	(5,396)	
Payroll taxes	404,140	404,140	135,220	268,920	33.46%
CEPF Contribution	581,229	581,229	205,638	375,591	35.38%
Health benefits	400,838	400,838	166,919	233,919	41.64%
Workers compensation	36,916	36,916	16,442	20,474	44.54%
Unemployment	5,228	5,228	2,355	2,873	45.05%
Employee Allowances	4,216	4,216	1,454	2,762	34.49%
Outside Contracts	45,986	45,986	15,697	30,289	34.13%
Janatorial contracts	200,133	200,133	47,234	152,899	23.60%
Office equipment	43,772	43,772	23,055	20,717	52.67%
Security	53,462	53,462	12,587	40,875	23.54%
Professional Services	37,000	37,000	36,750	250	99.32%
Fuel and Lubricants	10,000	10,000	4,253	5,747	42.53%
Interfund Services	13,200	13,200	2,242	10,958	16.98%
Supplies and Materials	784,598	884,598	175,164	709,434	19.80%
Communications	18,000	18,000	2,127	15,873	11.82%
Operating Leases	21,446	21,446	3,647	17,799	17.01%
Seminars and continuing education	2,140	2,140	275	1,865	12.85%
Other Operating Expenditures	7,070	7,070		7,070	
Travel	13,603	13,603	5,481	8,122	40.29%
Capital Outlay		80,195		80,195	
Total charges to appropriations	<u>\$ 7,952,769</u>	<u>8,132,964</u>	<u>2,645,808</u>	<u>5,487,156</u>	32.53%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Culture and Recreation

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Art Museum					
Salaries and Wages	\$ 751,790	751,790	241,799	509,991	32.16%
Overtime			7,491	(7,491)	
Payroll taxes	57,948	57,948	19,380	38,568	33.44%
CEPF Contribution	89,298	89,298	30,609	58,689	34.28%
Health benefits	46,814	46,814	21,021	25,793	44.90%
Workers compensation	17,771	17,771	7,889	9,882	44.39%
Unemployment	759	759	341	418	44.93%
Employee Allowances	4,216	4,216	1,454	2,762	34.49%
Outside Contracts	50,993	38,993	32,145	6,848	82.44%
Facilities and public access maintenance	10,000	10,000	559	9,441	5.59%
Janatorial contracts	40,000	40,000	11,249	28,751	28.12%
Security	1,500	1,500	180	1,320	12.00%
Professional Services	1,250	1,250	957	293	76.56%
Fuel and Lubricants	1,750	1,750	551	1,199	31.49%
Interfund Services	3,500	3,500	815	2,685	23.29%
Supplies and Materials	13,950	13,950	10,816	3,134	77.53%
Communications	13,500	13,500	12,640	860	93.63%
Operating Leases	2,500	2,500	1,258	1,242	50.32%
Other Operating Expenditures	54,000	54,000	34,992	19,008	64.80%
Maintenance and Repairs	15,400	15,400	8,035	7,365	52.18%
Travel	350	350	42	308	12.00%
Total charges to appropriations	<u>\$ 1,177,289</u>	<u>1,165,289</u>	<u>444,223</u>	<u>721,066</u>	38.12%
Arts Resources					
Salaries and Wages	\$ 248,711	248,711	79,876	168,835	32.12%
Overtime			29	(29)	
Payroll taxes	18,063	18,063	8,051	10,012	44.57%
CEPF Contribution	28,960	28,960	9,321	19,639	32.19%
Health benefits	14,401	14,401	5,011	9,390	34.80%
Workers compensation	1,149	1,149	449	700	39.08%
Unemployment	245	245	105	140	42.86%
Employee Allowances	3,518	3,518	1,498	2,020	42.58%
Outside Contracts		31,000	4,277	26,723	13.80%
Supplies and Materials	4,748	15,748	1,561	14,187	9.91%
Community Service Projects	48,361	48,361	7,413	40,948	15.33%
Capital Outlay		5,200	200	5,000	3.85%
Total charges to appropriations	<u>\$ 368,156</u>	<u>415,356</u>	<u>117,791</u>	<u>297,565</u>	28.36%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Culture and Recreation

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
History Museum					
Salaries and Wages	\$ 332,445	332,445	123,004	209,441	37.00%
Overtime			680	(680)	
Payroll taxes	25,465	25,465	9,286	16,179	36.47%
CEPF Contribution	38,874	38,874	15,118	23,756	38.89%
Health benefits	36,200	36,200	15,081	21,119	41.66%
Workers compensation	8,300	8,300	3,440	4,860	41.45%
Unemployment	334	334	154	180	46.11%
Outside Contracts	13,000	13,000	969	12,031	7.45%
Facilities and public access maintenance	1,000	1,000		1,000	
Security	10,000	10,000		10,000	
Professional Services	10,625	10,625	109	10,516	1.03%
Interfund Services	1,000	1,000	249	751	24.90%
Supplies and Materials	7,435	7,435	2,213	5,222	29.76%
Communications	6,250	6,250	553	5,697	8.85%
Operating Leases	675	675	213	462	31.56%
Other Operating Expenditures	800	800		800	
Maintenance and Repairs	450	450	252	198	56.00%
Travel	2,575	2,575		2,575	
Total charges to appropriations	<u>\$ 495,428</u>	<u>495,428</u>	<u>171,321</u>	<u>324,107</u>	34.58%
Wilderness Park Museum					
Salaries and Wages	\$ 146,866	146,866	46,362	100,504	31.57%
Overtime			33	(33)	
Payroll taxes	11,239	11,239	3,581	7,658	31.86%
CEPF Contribution	17,158	17,158	5,375	11,783	31.33%
Health benefits	9,805	9,805	4,085	5,720	41.66%
Workers compensation	711	711	317	394	44.59%
Unemployment	147	147	66	81	44.90%
Outside Contracts	1,699	1,699	773	926	45.50%
Facilities and public access maintenance	1,000	1,000	178	822	17.80%
Office equipment	400	400	69	331	17.25%
Security	2,000	2,000	1,382	618	69.10%
Natural Gas	8,131	8,131	2,499	5,632	30.73%
Interfund Services	200	200		200	
Supplies and Materials	4,360	4,360	1,490	2,870	34.17%
Operating Leases	115	115		115	
Maintenance and Repairs	2,600	2,600		2,600	
Travel	3,600	3,600	299	3,301	8.31%
Total charges to appropriations	<u>\$ 210,031</u>	<u>210,031</u>	<u>66,509</u>	<u>143,522</u>	31.67%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Culture and Recreation

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Zoo					
Salaries and Wages	\$ 2,486,307	2,486,307	788,733	1,697,574	31.72%
Overtime			12,635	(12,635)	
Payroll taxes	188,654	188,654	58,841	129,813	31.19%
CEPF Contribution	287,163	287,163	95,135	192,028	33.13%
Health benefits	243,005	243,005	101,963	141,042	41.96%
Workers compensation	128,623	128,623	60,436	68,187	46.99%
Unemployment	2,503	2,503	1,120	1,383	44.75%
Employee Allowances	4,216	4,216	3,185	1,031	75.55%
Supplies and Materials		25,000	1,707	23,293	6.83%
Capital Outlay		91,784		91,784	
Total charges to appropriations	<u>\$ 3,340,471</u>	<u>3,457,255</u>	<u>1,123,755</u>	<u>2,333,500</u>	32.50%
Culture and recreation					
Salaries and Wages	\$ 3,966,119	3,966,119	1,279,774	2,686,345	32.27%
Overtime			20,868	(20,868)	
Payroll taxes	301,369	301,369	99,139	202,230	32.90%
CEPF Contribution	461,453	461,453	155,558	305,895	33.71%
Health benefits	350,225	350,225	147,161	203,064	42.02%
Workers compensation	156,554	156,554	72,531	84,023	46.33%
Unemployment	3,988	3,988	1,786	2,202	44.78%
Employee Allowances	11,950	11,950	6,137	5,813	51.36%
Outside Contracts	65,692	84,692	38,164	46,528	45.06%
Facilities and public access maintenance	12,000	12,000	737	11,263	6.14%
Janatorial contracts	40,000	40,000	11,249	28,751	28.12%
Office equipment	400	400	69	331	17.25%
Security	13,500	13,500	1,562	11,938	11.57%
Professional Services	11,875	11,875	1,066	10,809	8.98%
Natural Gas	8,131	8,131	2,499	5,632	30.73%
Fuel and Lubricants	1,750	1,750	551	1,199	31.49%
Interfund Services	4,700	4,700	1,064	3,636	22.64%
Supplies and Materials	30,493	66,493	17,787	48,706	26.75%
Communications	19,750	19,750	13,193	6,557	66.80%
Operating Leases	3,290	3,290	1,471	1,819	44.71%
Other Operating Expenditures	54,800	54,800	34,992	19,808	63.85%
Maintenance and Repairs	18,450	18,450	8,287	10,163	44.92%
Travel	6,525	6,525	341	6,184	5.23%
Community Service Projects	48,361	48,361	7,413	40,948	15.33%
Capital Outlay		96,984	200	96,784	0.21%
Total charges to appropriations	<u>\$ 5,591,375</u>	<u>5,743,359</u>	<u>1,923,599</u>	<u>3,819,760</u>	33.49%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Economic Development

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<u>Economic Development</u>					
Salaries and Wages	\$ 841,234	841,234	256,793	584,441	30.53%
Overtime			3	(3)	
Payroll taxes	59,082	59,082	18,810	40,272	31.84%
CEPF Contribution	60,575	60,575	21,524	39,051	35.53%
Health benefits	31,279	31,279	13,392	17,887	42.81%
Workers compensation	3,852	3,852	1,610	2,242	41.80%
Unemployment	773	773	350	423	45.28%
Employee Allowances	12,527	12,527	4,797	7,730	38.29%
Outside Contracts	310,172	419,924	25,260	394,664	6.02%
Office equipment	1,000	1,000		1,000	
Fuel and Lubricants		103		103	
Interfund Services	7,000	7,000	884	6,116	12.63%
Supplies and Materials	18,500	18,894	6,325	12,569	33.48%
Communications	8,640	8,640	2,762	5,878	31.97%
Operating Leases	2,900	2,900	504	2,396	17.38%
Seminars and continuing education	10,000	10,750	4,300	6,450	40.00%
Other Operating Expenditures	5,000	10,000	4,414	5,586	44.14%
Travel	39,000	32,753	8,190	24,563	25.01%
Community Service Projects	540,000	540,000	194,092	345,908	35.94%
Total charges to appropriations	<u>\$ 1,951,534</u>	<u>2,061,286</u>	<u>564,010</u>	<u>1,497,276</u>	27.36%

CITY OF EL PASO, TEXAS

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL

GENERAL FUND - Community and Human Development

For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
<u>Community and human development</u>					
Salaries and Wages	\$ 341,139	341,139	109,535	231,604	32.11%
Overtime			221	(221)	
Payroll taxes	26,112	26,112	8,425	17,687	32.26%
CEPF Contribution	33,774	33,774	13,267	20,507	39.28%
Health benefits	22,620	22,620	9,385	13,235	41.49%
Workers compensation	1,399	1,399	595	804	42.53%
Unemployment	344	344	154	190	44.77%
Outside Contracts	4,500	4,500	1,357	3,143	30.16%
Office equipment	1,000	1,000		1,000	
Interfund Services	4,500	4,500	194	4,306	4.31%
Supplies and Materials	5,263	5,263	1,514	3,749	28.77%
Communications	500	500	108	392	21.60%
Operating Leases	1,000	1,000	120	880	12.00%
Seminars and continuing education	1,000	1,000	(170)	1,170	-17.00%
Other Operating Expenditures	500	500		500	
Travel	4,500	4,500	622	3,878	13.82%
Grant Match	134,684	134,684		134,684	
Total charges to appropriations	<u>\$ 582,835</u>	<u>582,835</u>	<u>145,327</u>	<u>437,508</u>	24.93%

CITY OF EL PASO, TEXAS
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - CHANGE FROM PRIOR YEAR - BUDGET AND ACTUAL
GENERAL FUND - Non Departmental
For the four months Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	% of Budget
	Original	Final			
Non Departmental					
Retiree health benefit contribution	2,442,323	2,442,323	814,108	1,628,215	33.33%
Outside Contracts	300,000	300,000	171,749	128,251	57.25%
Appraisal	85,000	85,000		85,000	
Supplies and Materials	5,455	5,455		5,455	
Operating Leases	75,000	75,000	17,647	57,353	23.53%
General liability and property insurance	317,460	317,460	72,959	244,501	22.98%
Seminars and continuing education	50,000	50,000		50,000	
Other Operating Expenditures	509,900	509,900	33,697	476,203	6.61%
Travel			(138)	138	
Other Non-Operating Expenditures	100,000	275,000		275,000	
Operating contingency	1,000,000	594,400	187,600	406,800	31.56%
Salary reserve	2,012,203	1,961,807		1,961,807	
Transfers to other funds	5,409,527	8,434,728	2,016,040	6,418,688	23.90%
Total charges to appropriations	<u>\$ 12,306,868</u>	<u>15,051,073</u>	<u>3,313,662</u>	<u>11,737,411</u>	22.02%